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Government of Madras.

Public Works DEPARTMENT.

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No. 466. Read the following letter from Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Madras, 29th June 1865, No. 540 :—

SIR,

1. I have the honor to forward herewith the Manual of Accounts for the Public Works Department of this Presidency, compiled under the Orders of Government noted in the margin. It is made up in two Sections, the first being for the guidance of Táluq Overseers, and the second for that of Range Officers. The following remarks will explain the principles on which the Rules in this Manual are based.

G. O. No. 1,137, dated 28th April 1865, paragraph 8.
G. O. No. 1,257, dated 9th May 1865.

2. In communicating the detailed Rules and Forms drawn up in Calcutta, for the revised system of accounts recommended by the English Commissioners, which are embodied in a new edition of two Chapters of the Bengal Code, received with Colonel Dickens' letter of the 10th April 1865, the Government have directed attention to the portions specially indicated by Colonel Dickens as being applicable throughout India, which were ordered to be embodied in the Manual in question; and in respect to the rest, their adoption has been made dependent on the extent to which they may be found suited to the circumstances of this Presidency. Care has been taken to adhere to these instructions as closely as possible, and the four points noted in paragraph 5 of Colonel Dickens' letter, as essential to the new system of accounts, to be observed by every Local Government, have been particularly attended to. These are :—

1*st*. That the Accounts be based on actual disbursements of cash made.

2*nd*. That a monthly clearance be given to every disbursing Officer for his expenditure.

3*rd*. That a clear distinction be made between Accounts of Cash and Stock.

4*th*. That receipts and expenditure by Public Works disbursers from whatever source obtained, whether "Local" or "Imperial" Funds, be brought into one and the same regular Public Works Accounts.

3. Every possible endeavour has also been made to preserve uniformity in the mode of exhibiting details in the accounts of disbursers, as recommended in paragraph 7 of Colonel Dickens' letter, in order that the final Accounts, viz., those to be rendered from the Controllers' Offices generally to the Accountant General, Public Works Department, may be framed in one uniform plan; and this will be evident from the fact that several, if not most of the Rules in the Bengal Code have been adopted in the Manual to the very letter, with the forms to which they have reference, modified only as respects the titles of the Officers and Subordinates who are to work them out in this Presidency. I will now proceed to notice those Rules in the Bengal Code which are not to be adopted in this Presidency, as well as others not observed here but which are recommended to be followed.

4. The Rules* and Forms providing for Imprest Accounts with Overseers are not suited to this Presidency, where permanent advances are never made to Táluq Overseers or other Subordinates. The limit† for such advances, about 200 Rupees apparently, is not adapted to the wants of the Subordinates generally. It will hardly in any case be sufficient for a Táluq Overseer, whose requirements though fluctuating monthly, according to the working season, are comparatively much larger, and it is, therefore, held to be inexpedient to adopt the plan of a permanent advance or imprest of a large sum with each Táluq Overseer, when such an advance

* Paragraphs 4, 5, and 6 of Section I, Chapter XIX, Bengal Code.

† See form No. 3, Part I, Bengal Code.

if at all of use should be equal to the maximum amount of his disbursements for any one month, while besides the risk incurred by keeping such a large sum in his hands, the cash balances will be greatly augmented thereby, and a corresponding sum will be thus kept out of use or be unavailable for expenditure within the year, for the rules require that immediately on the Subordinate reporting the sum expended by him it should be recouped to him, so as to bring up the standing imprest to the original amount, leaving, by this arrangement, the full amount of the imprest with every Subordinate at the beginning as well as the end of the month as a portion of the cash balance in hand; which will amount to a considerable amount if the imprests or balances with nearly 200 Subordinates are taken together. Moreover, the adjustment of the Imprest Account daily, twice a week or weekly, provided for in the Bengal Rules,* is not practicable in this Presidency, where the head quarters of the Táluq Overseer is generally distant from that of the Range, and as a Civil Treasury is within easy reach of every Táluq Overseer, at which he can cash from time to time the cheques given to him by his superior, the Range Officer, there is no need of a standing imprest.

* Paragraph 6, Section I, Chapter XIX, Bengal Code.

5. In lieu of the Rules for the Imprest Account, is substituted the old Rule in paragraph* 6 of the "Rules for drawing funds and keeping accounts," which provides for funds being taken up by Táluq Overseers twice in every month on cheques of small sums, to be cashed as occasion requires; the issue of cheques for small sums and the cashing of them when actually required, if carefully observed, is the best prevention to an accumulation of large cash balances, and as cheques now hold good for three months, instead of only one month as formerly, no difficulty can be experienced in making payments to Contractors or dealers in cheques to be cashed by themselves, nor will any delay occur in obtaining funds, if proper arrangements are made for supplying Táluq Subordinates with a sufficient number of cheques to last until the next remittance becomes due.

* Page 394, printed C. O. B., Department Public Works.

† Form No. 3, Part I, Bengal Code.

6. No special form of Cash Book except the Imprest† Cash Account is provided in the Bengal Code for the Sub-divisional Officer, corresponding with our Táluq Overseer. The form‡ given for the Executive Engineer of the Division is made applicable to the sub-divisional Officer, in substitution of the Imprest Cash Account, where he draws cash directly from the Civil Treasury, and has a variable cash balance. This form, however, I do not consider suited to the Táluq Overseers of this Presidency, who obtain funds indirectly, viz., on cheques drawn by the Range Officer. The cash account for Bengal Executive Engineers is required to have double columns to represent the cash and treasury credits, and the payments in cash (specie) and by cheques distinctly. The Táluq Overseer gets no Treasury credit for a month, for though he sends up an estimate of his bi-monthly requirements, the whole amount thereof is not absolutely placed to his credit, but he is furnished with cheques to such an amount as the Range Officer considers will suffice for his requirements for a fortnight, which cheques as he cashes them will be brought to credit in his cash account as a receipt, and be charged off when disbursed. I have, therefore, substituted the simple form* of cash book given in Chapter XVIII of the Madras Code. Further, the form† of cash book provided for the Executive Engineer of a Bengal Division anticipates a great portion of the payments being made *directly by that* Officer. It shows disbursements made by him on account of salaries, travelling allowances, and

‡ Form No. 4, Part I, and paragraph 7 of Section I, Chapter XIX, Bengal Code.

* Published in Circular No. CLXXXII of the Chief Engineer, dated 3rd April 1861.

† Form No. 4, Part I, Bengal Code.

contingencies, payments for stock articles purchased or manufactured, details of the payments made on Imprest Accounts of Subordinates, transfers of funds to sub-divisional Officers and Subordinates, entered as advances to them to be accounted for in their cash books, besides advances to Civil Officers, &c. The Range Officer in this Presidency does not generally keep a regular cash book, nor post all payments by his Subordinates into a cash book properly so called, except in a few instances where payments are made directly by a Range Officer for works under his immediate supervision without the intervention of Táluq Subordinates. He simply distributes cheques according to the requirements of his Subordinates, and receives their cash books and vouchers accounting for the manner in which they have disposed of the funds thus supplied to them. His cheque book or the counterfoil will show all the cheques issued in a month, and will enable him to make a comparison of these entries with those in the Táluq Overseer's cash book. Some Range Officers have thus no cash payments at all to make *directly*, nor have they a cash balance in their own hands. The Bengal plan may, however, be made generally applicable to this Presidency, by requiring that all payments on account of salaries, establishments, and contingencies should appear in a regular cash book to be kept by the Range Officer, who should enter the amount of all cheques issued in disbursements on this account in his cash book, which cheques need not be brought into the Táluq cash book though some of them may be given in payment of the salaries and allowances of the Táluq Overseer and of his establishment. By this arrangement the payment of salaries, &c., in the form of *advances* out of funds given for works, which is sometimes done and very irregularly, can be prevented, as no salaries nor other charges coming under the head "*Establishment*" need appear in the Táluq cash book. Special and miscellaneous advances which may be made by a Range Officer, on the authority of Superintending Engineers, as well as advances to Civil Officers, should also be properly confined to the Range Officers' cash book; and I propose that in the cash book of the Range Officers should also be entered all payments made by him *directly* to Contractors, or suppliers on account of materials for stock or for works in particular, as well as all expenditure by him on manufacture of stock or manufacture of materials for works. It is believed there is no uniform practice here as respects such payments, and it is well that the proposed rule should be strictly enforced to relieve Táluq Subordinates from a duty which had better not be entrusted to them.

7. The rules given in the Bengal Code under the head "Contract and Purchase Accounts," I would notice in this place, as connected with the subject of accounting for expenditure on such work. These rules are new to this Department, but they were communicated to this Government in a special Circular from the Government of India, and were intended to be taken into consideration with the whole subject about accounts. The rules and forms given provide very fully for all the transaction likely to occur under the above head, and they show the manner in which payments are to be made to Contractors and dealers, and the kind of Certificates, Receipts, and Bills to be obtained from them, or to be made up by the Public Work Officer on their account. I have, therefore, fully embodied them in the 1st Section of the Manual, and consider it very desirable that Range Officers should be enjoined to observe them strictly, and to keep up the accounts, &c., in the forms laid down as carefully as possible. Range Officers are required by these rules to keep all the accounts of contracts and purchases in their own Office, the Táluq Overseer having simply to draw up the certificate of measurements taken by him of contract works where he may be deputed to do so monthly, but payments are to be made to Contractors by the Range Officer direct, and these are to be regulated by the amount or value of work done at the contract rates as shown in these Certificates. Advances in excess of work done being discountenanced as a rule, and where made in exceptional cases are not to exceed the amount of security in deposit. The above rules provide also for all Certificates

Paragraphs 66 to 90, Section I, Chapter XIX, Bengal Code.

Circular No. 40, dated 1st July 1864, in G. O. 2nd September 1864, No. 2,536.

and Bills, being obtained in *duplicate* and in order that Contractors and dealers, &c., may suffer no loss of time in this respect, Range Officers should be enjoined to keep an adequate supply of printed blank forms of such documents so that they may be filled up in his Office promptly, and thus save the Contractor the time and trouble of filling up the several details which are required to be inserted in these Certificates, as a necessary check on the work for the *purposes of this Department.* Every encouragement should be held out by Range Officers to Contractors, as contemplated in these rules, by carrying out the periodical measurement of works undertaken by Contractors punctually at the end of each month, if not oftener, so that payments may be made to them as frequently as possible; and Range Officers should be warned that no evasion of the examination at proper times of contract work will be passed off on the score of trouble or want of opportunity in taking the measurements; nor should Contractors, on the other hand, be obliged to stop progress and submit to taking of measurements for small works frequently, where they are content to wait for the payment of their account on completion of work, when they should be promptly paid up. These remarks have been made at such length, in order that Government may enforce the strict observance of the rules, if approved of.

8. The Bengal form of Station or *Day* Book, as it is newly called, demands a few remarks, it being the chief record of the daily transactions and outlay on works. The body of the Day Book is arranged in the same form as the Station Book now in use here, but there are a few additions in the form which make it quite complete, and these are proposed to be added to the Station Books now in use here. Revised* forms suited to masonry, irrigation works, and roads are amongst those now submitted. One of the additions referred to is an opening page in each Station Book, to give the quantities of work done up to date of report as compared with the last reported quantities; which will thus show the progress made in the *work* itself. To this is to be appended a summary of the charges of the month distributed among the several sub-heads of the abstract estimate, this summary includes expenditure on the work by both the Táluq Overseer and Range Officer, and is to be filled up as respects the expenditure by the latter, in his *own* office on receipt of the original Station Book, from his Cash Book, and other accounts, and the totals thereof will be made up at the same time. The Bengal Code permits charges for all works which do not exceed Rupees 2,500 in estimated cost, as well as of any others in which the separation of the sub-heads of the abstract estimate during progress, is difficult, to be approximately distributed at the end of the month by the Executive Engineer in the summary or the opening page of the Station or Day Book. In such cases it will not be necessary of course to keep separate Station Books to show the distribution of the workmen and materials employed day by day among the several sub-divisions of the abstract estimate. The exception, as respects works not exceeding Rupees 2,500, is apparently intended as a relief to the Subordinate from the labor of keeping up separate books or one book arranged under several heads, but it does not exempt him from the requirement to fill up the quantities of work done, viz., the taking of measurements monthly; while on the other hand it increases the labor of the Range Officer, in that he has to work out or calculate an approximate estimate every month of the charges for the works under 2,500 Rupees, to be distributed in the summary of the Station Book among the several sub-heads of the estimate proportionately; but some portion of this duty is lessened by another exception as respects works of not more than 500 Rupees in cost, for which *no* distribution either of actual or approximate charges to the sub-heads is to be made, and for works not above Rupees 200, for which no Station Books nor any distribution of charges are at all required, but a simple account of daily outlay on labor and materials is called for.

Paragraph 19, Section I, Chapter XIX.

* First page to show progress in measurements and summary of charges.
Second and third pages, labor and materials employed daily.
Fourth page to be a cash account of the work.
Fifth page an account of materials not included in above.

9. There will thus be four distinct procedures to be observed as respects the primary accounts of works to be kept according to the Bengal Code, viz.:—

1*st.*—Works *exceeding* in cost *Rupees* 2,500 each are to have Station Books, in which labor and materials actually employed are to be distributed and charged to the respective sub-heads of the estimate at *bonâ fide* cost of each.

2*nd.*—Works *not exceeding* in cost *Rupees* 2,500 each, and such as are difficult to separate the sub-heads of estimate, are to have Station Books in which the labor and materials actually employed are to be shown without any separation of the charges, but for which an approximate estimate of the proportionate charge debitable to each sub-head is to be made monthly.

3*rd.*—Works *not exceeding* in cost *Rupees* 500 each are to have Station Books, in which labor and materials are also to be shown without separation of sub-heads, and for which no approximate charge to each sub-head is to be made up monthly.

4*th.*—Works *not exceeding* in cost *Rupees* 200, for which no Station Book is at all to be kept but the outlay on labor and materials, is to be accounted for monthly in a simple account.

10. I consider the above four-fold way of dealing with works in progress in the first or primary account to be kept upon them is likely to lead to difficulty and delay. The present plan here is to require the classification of the Station Book for works of not less than 2,000 Rupees, those below that limit being entered in Station Books without a distribution of charges to the sub-heads, this plan may, I consider, be allowed to continue with the modification of the money limit to Rupees 2,500 instead of Rupees 2,000, to correspond with the limit in the Bengal Code; but I would not recommend the rule of requiring the Executive Engineer to make up an approximate estimate of the cost each month under every sub-head, as besides the fact that such an estimate may be very arbitrarily or erroneously made up, the result of the labor which this duty will entail on our Range Officers will not be such as to give an adequate check on the outlay under each sub-head of estimate. I would propose that, instead of the approximate estimate being made up every month for works not exceeding Rupees 2,500 that an abstract of the Station Book be made up monthly in the form of an Account or Bill of expenditure, giving particulars of the items under labor and materials as in the present bills for works under Rupees 2,000, and that these abstracts or bills be *invariably* made up monthly by the Range Officer, which can be done very easily from the fact of their being only a compilation of the totals of the Station Book for the month. Such an abstract sent monthly with the Progress Report will be a better voucher for this Office to check prior to passing the monthly clearance for the *bonâ fide* cash expenditure, but to complete the final audit of the same, viz., of expenditure on works not exceeding Rupees 2,500; I would recommend the transmission to this Office of the original sanctioned estimates for such works immediately on their completion, with the last abstract of the Station Book or bill in which expenditure thereon is accounted for, and that a certificate or report be given on the estimate itself of the completion of the work in accordance with the sanctioned plan and estimate, and accounting also for any deviations therefrom. The estimate can then be compared in this Office with the expenditure reported in the several abstracts of the Station Book, and any irregularities or deviations reported in the Statement of objections required by paragraph 30 of the Bengal Code, to be submitted to Government. By the above procedure the submission to this Office of copies of the abstract estimates sanctioned by Government and by local authorities for works not exceeding Rupees 2,500 can be dispensed with, and the Superintending Engineer's Office will be saved the labor of copying these out. I would further propose the substitution of the above-mentioned course for all maintenance grants, for line of roads and canals exceeding Rupees 2,500 in estimated cost, as the outlay on these works cannot be separated under the several sub-heads of the estimate, without great difficulty, and in fact no regular estimate is made up annually for them,

Paragraph 30, Section 2, Chapter XX, and Form No. 50, Part 2.

and for this reason the present form of quarterly bill, arranged according to the sub-heads of the estimate, was permitted to be dispensed with in such cases. This exception may also be extended to other repairs or improvements, the expenditure on which it will be *difficult* to separate under the sub-heads of the estimate, such an exception being made in the Bengal Rule, but to prevent undue advantage being taken of such exceptional cases I would suggest the sanction of the Superintending Engineer being specially obtained by the Range Officer in every such case in which Station Books are reported to be difficult to keep under the several sub-heads, and all works thus undertaken will be reported to Government in the Statement of objectionable items sent from this Office, unless previous special sanction to the change of procedure is communicated to this Office. For works of not more than 200 Rupees in cost the course proposed in the Bengal Code may be pursued in this Presidency, as Station Books may well be given up in such cases, and be substituted by the simple account of expenditure in the form No. 7, Part I, Bengal Code; but I would not recommend such an account being written on the back of the requisition for the work, as proposed in paragraph 21 of that Code. There may be regular estimates properly sanctioned for works of this limit (estimates being dispensed with under existing rules for only petty works of Rupees 50), and the numbers of works coming up to it will be large. In respect to these also (excepting petty repairs under Rupees 50) I would recommend the transmission to this Office of the original estimate on completion of work with a certificate of the kind already alluded to.

Paragraph 21, Section I, Chapter XIX.

Paragraph 15, Section 1, Chapter XIX of the Bengal Code, and Form No. 5 in Part 1.

11. A form of daily report is provided in the Bengal Code for Táluq and other Subordinates who may be stationed at the head quarters of the Range Office. It represents the details of labor and materials used daily on each work, and is to be sent the day following to the Executive Engineer or Range Officer, the form being kept up with a counterfoil which contains the same details to be retained by the Subordinate. From this daily report the Station Book for each work is required to be posted up in the Range Office daily, by which plan the Subordinate is relieved of the duty of keeping up Station and Cash Books, and of making the payments directly, as the cash payments can thus be easily made by the Range Officer *direct*, and charged in his cash book at once. This procedure is not new here, for at the Presidency a daily report, almost of a similar form, is submitted by the Subordinates employed on the works to the Range Officers, though not specially provided for in the present rules. It has, however, been provided for in the Manual, and can be adopted not only at the Presidency but at Bangalore and other Military Cantonments, where several works are in execution at the same time, and the Táluq Subordinate will thus be relieved of the duty of submitting accounts and returns in excess of what is absolutely necessary for maintaining a proper check over his actions. If such an arrangement were not made, the Táluq Subordinate would find it a difficult task to render the accounts laid down for his guidance, where works are numerous, chiefly masonry, and in progress at the same time, with only one Gumastah on Rupees 15 and two Lascars on Rupees 6 each, the fixed scale of Establishment for all Subordinates of that class, which would be sufficient for only those Táluqs in which expenditure is confined to a few small works.

Paragraphs 25, 76, and 77, Section 1, Chapter XIX, and Form No. 8 of Part 1, Bengal Code.

12. A form of Station Book adapted to job or task work is provided for in the Bengal Code, which is not amongst those now in use here as laid down by rule, it is simple and is applicable to work done on regular or petty contracts, as well as without special contracts, and can be used chiefly for work done by Wudders, &c. This also has been included in the Manual, as completing the primary forms necessary for accounts of works in progress.

Paragraph 33, Section I, Chapter XIX, Bengal Code.

13. The Bengal Rule requires that the disburser's original cash book should be sent up on the 1st of every month to the Executive Engineer; and that for this purpose the former should be supplied with two cash books to be used in alternate months. I have modified this rule by requiring that for the original or Office copy of the cash book a proper bound book should be used, and a duplicate of it kept up at the same time in loose sheets, which should be attested at the end of the month and forwarded to the Range Officer. This will save time in the copying of the cash book if this duty were deferred to the last day of the month, and will leave to the Táluq Subordinate the possession of his original cash book as a voucher to be produced in evidence should it be required at any time before the local Courts. The duplicate Cash Book and the original Station Books required to be sent to the Range Officer are not amongst the accounts and vouchers to be submitted to this Office, but they should be made available for transmission to it, whenever they may be called for as provided for in the Bengal Code as well as in our own Rules, and for this purpose these accounts should be kept up as the permanent records of the Range Officer, and the Superintending Engineer of the Division should on his tours of inspection be required to examine them, and see that they are kept up in the proper forms and are free from errors, erasures, &c.

See Paragraph 85, Section II, Chapter XIX, Bengal Code.

Paragraph 60, Section II, Chapter XX, Bengal Code, and paragraph 35, page 400, C. O. B.,-Madras, Department Public Works.

14. It has been already stated that one of the additions to the Station Book is a record of the progress of the works as obtained from measurements taken monthly. This duty necessarily devolves on the Táluq Overseer or other Subordinate under whose immediate execution the work progresses. In the Bengal form of the Station Book a note is required to be made by the Executive or the Assistant Engineer of the Division, at the foot of the first page, as to whether the measurements were checked by the latter with such remarks respecting the same as may appear called for; but he is not required to account for any omission or delay in making the check measurements. By the existing rule* the Range Officer here is bound to take measurements of all works of Rupees 2,000 and above *quarterly*, in order to their being noted in the quarterly bills under the proper sub-heads of estimate with the outlay during the quarter. Government have already ruled that in order to the principle of a monthly clearance to the disburser being maintained, the granting of this clearance should not be made dependent on the Range Officer's inspection and check measurements which cannot always take place monthly. The clearance will, therefore, issue from this office irrespective of the Range Officer's inspection, but as it is desirable that some limit should be fixed beyond which delays or omission to check measurements should be accounted for, I would recommend that the note at the foot of the first page should give information of the date of last inspection by the Range Officer, with an explanation accounting for the omission to check measurements if not done for *three* months from date of last inspection.

* Paragraph 2, Chapter XIX. Madras Code, circulated by the Chief Engineer on the 3rd April 1861.

G. O. No. 1,635, dated 13th June 1865.

15. Taking into consideration the fact that our Táluq Overseers are mostly of a grade somewhat lower than the Sub-divisional Officers in the Bengal Presidency, who consist of Assistant and Sub-Engineers and other superior classes of Upper Subordinates, and that on their measurements the Station Books are filled up, it appears to me desirable that some stress should be laid on the necessity for frequent inspection and check measurements by Range Officers, and that where an explanation of the reason of omission or delay in taking these measurements for

three months is not satisfactory, the fact should be noted in the Statement of objectionable items to be submitted to Government by this Office after communication with the Superintending Engineer of the Division, in accordance with the provision in the Bengal Code for a monthly report of all irregularities in accounts.

Vide paragraphs 28 to 30, Section II, Chapter XX, Bengal Code, and paragraph 10 of Colonel Dickens' letter of 10th April 1865.

16. I may here remark that the necessity for taking frequent periodical measurements of works in progress, in addition to the quarterly inspection fixed by rule, was urged in the Chief Engineer, Colonel Horsley's letter to Government, dated 18th June 1860, paragraph 38, in which it was recommended that the monthly inspection report or journal of all Officers and Subordinates should give an abstract of measurements of work performed and cost thereof up to date of last examination, and that these measurements should be so recorded as to furnish an additional check to that which the final bill for a work will afford in its details, and in the certificate attached thereto of the work done up to its completion. This recommendation was then fully approved of by Government, and circulated with the rules for quarterly bills for works of Rupees 2,000 and upwards; while at the same time the form in which the measurements were to be reported in the monthly Inspection Lists, was communicated for the guidance of all Officers of the Department; but there is nothing to show that the intended check has been properly maintained, and as the submission of Inspection Reports to this Office has been discontinued since the introduction of the system of fixed travelling allowances, I am unable to say whether the details laid down in the rules in question are now reported to Superintending Engineers. Taking into consideration that, so far back as the year 1860, two Chief Engineers, Colonels Bell and Horsley, recommended a plan for the periodical inspection and taking of check measurements of works in progress, to ensure an additional check over that given in the quarterly bills, and that to this plan no objection was then taken, there appears to be no reason why the rules laid down in the present Manual for noting measurement in the first page of the Station Books and for the check thereof by Range Officers at stated intervals of not less than three months, if not more frequently, should not be strictly enforced.

17. Assuming that the measurements of works in progress are correctly taken and reported in the first page of the Station Book by Táluq Overseers and other Subordinates, the Bengal Code provides a Register of Works* (a book which was never hitherto kept in this Presidency in the form now given), in which the quantities and value of work done to the end of each month under the several sub-heads of the abstract estimate, for all works exceeding Rupees 500 are to be posted. By the alterations already proposed, this Register will show the cost under each sub-head of only works exceeding Rupees 2,500, but the monthly progress on *quantities* can be posted for all works exceeding Rupees 200 under the sub-heads in question, without separate Station Books being kept. This Register of works is to be posted by the Range Accountant after the Station Books are examined and completed, by filling up the outlay of cash by Range Officers and values of materials or stock issued by him, and from this Register is to be prepared the monthly schedule of expenditure, which is a detailed report of progress in a form somewhat different from that now in use here.

* Form No. 25 Part I, Bengal Code, and paragraph 25, Section II, Chapter XIX.

Form No. 26, Part I, Bengal Code

18. This form of monthly schedule may be adopted in this Presidency with slight modifications to suit it to that of the *Progress Report* now in use, by which name I would wish this return to continue to be called, being one familiar to the Department and well applicable to it, representing as it does progress both of expenditure and quantities of work done during each month, and up to the end of the month, until the completion of the work or termination of the official year. It is

thus a complete financial record of each work. The form of schedule in the Bengal Code provides for the entry, every month, of the particulars of the estimate, viz., the quantities, rate, and cost under each sub-head. In the Progress Report it is proposed to avoid the entry and repetition of these particulars every month, as they can readily be obtained from the copies of the abstract estimates which Superintending Engineers have been directed to furnish this Office. These copies can be filed here and referred to when the Progress Report undergoes examination, to facilitate which Superintending Engineers can furnish these copies monthly, written up in consecutive sheets, and numbered regularly, the numbers given being those which the estimates bear in their Office Register of estimates, and the same numbers can be quoted in both the Reports of Progress and Appropriation Returns in which the works may be entered.

19. The Progress Report in the new form is also required to give the particulars of all disbursements made, and advances debited in the two Accounts Current of the month (Cash and Stock) to be submitted to this Office, and should not be confined, as at present, to only particulars of the outlay on works. The manner† in which these details are to be furnished is illustrated in the form, and it will be seen that by this plan the Progress Report becomes a complete account particulars of all the disbursements during the month, whether in cash or by issue of stock. The particulars to be given in this return are essential for the posting up of the Journals, Sub-Journals, and Ledger, for each Range to be kept up in all Controllers' Offices, according to the directions in Chapter XX, Section 2, Bengal Code. Should the Government desire that a copy of the Progress Report should be furnished by Range Officers to the Superintending Engineer of the Division, an order to this effect should be passed, and where it may not be held essential to have a copy of the entire return, the labor of making out duplicate copies of which may be considered too great, an extract thereof so far as relates to works only may be made up in the Range Office monthly, and submitted to the Superintending Engineer.

† See paragraphs 29 to 43 in Section II, Chapter XIX, Bengal Code, and Form C. C. attached.

20. As the original Station Books of works will not be transmitted to *this* Office monthly, the fact of check measurements having been made by the Range Officer, and his explanation accounting for delay or omission to make an inspection of works, given in a note at the foot of the first page thereof, will not be known to this Office, unless noted also in the monthly Report of Progress under each work (excepting for those under 50 Rupees each, undertaken without estimate), and I have, therefore, provided for such notes being made in the new form of Reports of Progress. This information will be of use to Superintending Engineers also, who will thus have the means of learning both the progress in cost and quantities, and the fact of check measurements of these quantities having been made by the Range Officer at the proper times, and they will have the means of reporting upon any irregularities in this respect, or of such a kind as will properly enter into the Statement of objectionable items to be sent to Government monthly. A copy of the Progress Report is, it is believed, furnished under existing rules to the Collector of the District, and in Military Cantonments as well as at the Presidency to the Military authorities, but under the present enlarged form extracts of those portions appertaining to works only will be sufficient for the information of those Officers. The labor of furnishing these extracts will be considerably lightened by the adoption of printed blank Forms on good foolscap paper, such a precaution being very necessary for the preparation of the chief financial record of the month. In the Bengal Rules great stress is laid on the necessity for having printed forms ready at hand to fill up all the returns for a month, and if the Collectorate Presses cannot strike off the required number of forms for use in all the Range and Táluq Offices, it is desirable that permission should be given to this Office to have the forms made up at the Presidency in either the Government Printing Establishment or in Private Presses. A large sum (Rupees 13,000) is set apart in the printed Budget for 1865-66 of the Bengal Go-

vernment for printed forms to be made up in the Controller's Office, and if it is held desirable to have the forms struck off at the Presidency and in Private Presses an adequate grant of funds should be made. Such an arrangement will have the advantage of securing uniformity in the forms made up, in size and paper, and will also facilitate the proper arrangement and record of the returns to be rendered to this Office, for under the new system the number of Accounts and Returns to be received from 90 Range Officers will be great. In a Circular from the Accountant General, Public Works Department, communicating to this Office the Resolution of the Government of India, and the two revised Chapters of the Bengal Code with Parts 1 and 2 of the forms to which they relate, it is required that a copy of every blank printed form which may be adopted here be furnished to his Office, and great stress is laid on the necessity for careful attention to the preparation of the blank forms, in order to their being exactly adapted to the purpose in view, and to be in all respects complete, so as to lead to economy of stationery and labor in use. Should the Government authorize the transmission of the blank forms which may be printed hereafter, this Office will attend to the requisition, as respects forms which may be struck off for it, as well as for the Range and Táluq Offices, but the latter may present different varieties in size, &c., as each Range Officer may have them made up.

Paragraphs 47 to 56, Section I, Chapter XIX, under the head "Cashiers," and paragraphs 57 to 65 in the same Section under the head "Store-keepers."

21. The paragraphs in the Bengal Code relating to "Cashiers" and "Store-keepers" do not apply here, where there are no Subordinates of these classes employed in each Range or Division of Public Works on the special duties assigned to them by the rules in this portion of the Code. The Táluq Overseer here performs the duty of Cashier, and the rules and forms for the keeping of Cash and Station Books by him, sufficiently indicate what should be done by him under this head. Where stores are in the custody of the Overseer he will have to be responsible, and account for the same under the rules in the Manual relating to "Tools and Plant" kept up for general use, of which a numerical Register is to be maintained and receipts, issues, and balances reported half-yearly—See paragraphs 26 to 30 of the 1st Section of the Manual. There are Store-keepers attached at present to the Offices of Superintending Engineers, who keep up the accounts of tools and machinery received and issued through them to the Ranges and of such as may remain in their custody, but such accounts will have to be discontinued as soon as the Range Officers are placed in direct account with this Office, when the "Tools and Plant" in store at the Superintending Engineers' Offices will either have to be distributed amongst the several Ranges in the Division or be kept at the Range Office situated at the head quarter Station of the Division, in the accounts of which Range the stores will have to be borne.

22. As respects "Stock" materials, viz., such as are kept for general use on different works, the proportion of charge of which to each particular work cannot be determined until the time of issue, I should observe that such a system is not very general here. Only for timber, bricks, and lime is it necessary in some District to keep "Stock," and this not to any great extent or value. In most cases the practice is being discontinued, as suppliers or Contractors now furnish supplies on agreements or contracts entered into with them, and the receipts of materials from them are charged off direct to the work for which obtained. In Bengal the system of Stock Accounts appears to be general in all Divisions, and stock is there augmented chiefly by manufacture which seldom takes places here. It is on this account probably that the rules for the manufacture, &c., and accounting for stock are in such detail, and the forms so numerous in the Bengal Code. One of the essential requirements, in the introduction of the new system of accounts, being a clear distinction between *Stock and Cash* accounts, a portion of

Paragraph 77 of the Report of the English Commissioners on the revised system of Public Works Accounts.

Proceedings of the Madras Government, Public Works Department,
19*th August* 1865.

the rules and forms which could be easily adopted here has been embodied in the Manual. These are, 1st, a Station or Day Book in which charges on account of manufacture of stock, viz., bricks, lime or timber can be posted and divided under appropriate sub-heads; 2nd, an Abstract of Stock materials received and issued and of balances in hand; 3rd, a Register into which charges for manufacture are to be posted prior to entry into the monthly Report of Progress; 4th, the Stock Abstract Book into which the values only under proper divisions are to be posted for the preparation of the 5th, which is an Account Current to be submitted to the Controller with Part 3 of the Stock Abstract Book, as a voucher in support of the entries in the account current. Besides the above, an half-yearly return of receipts, issues and balances actually counted out and re-priced is to be kept for "Stock" as for "Tools and Plant." The rules in the Manual which are sufficiently clear fully explain the manner in which the above accounts are to be made up and rendered by the Range Officers, but I do not propose that separate accounts for each Taluq or Sub-Division are to be kept up here as in Bengal. The Taluq Overseer with his limited establishment of one Gumastah and two Lascars can never cope with the additional work and trouble required for these accounts. I have, therefore, confined stock accounts to Range Officers only, and as their establishments, though increased and modified in the manner suggested by me, will have only two or three Accountants on small salaries, it is desirable that the system of stock accounts should be restricted to actual requirements, and for this reason Range Officers should not be allowed to purchase or manufacture stock without actual necessity for the same, and not until the sanction of the Superintending Engineer has been obtained. They as well as Taluq Overseers are, however, permitted to keep accounts of manufacture of bricks or lime, &c., for particular works to be charged in the Station Books of those works in which the articles, as wrought up and used, will be distributed to the proper sub-divisions of the estimate. Several of the rules in the Bengal Code respecting manufacture of stock are for the posting of sub-divisional stock accounts into the Executive Engineer's books, so as to shew the stock transactions of each Taluq or Sub-Division, and the Stock Ledgers laid down, with rules for averaging of prices for each Division, are unnecessarily in detail, and do not apply here where stock accounts are not proposed to be kept for each Taluq, and these are not, therefore, fully embodied in the Manual. The rules respecting stock obtained from *other departments* being entered numerically only, as the values are not to be paid for to those departments, (under recent financial instructions) have, however, been adopted, and with these have been included instructions for dealing with supplies from a Public Works manufactory or workship or from the Ordnance and Forest Departments, in which cases it is required that the value of the supplies should be brought to account in the Public Works Accounts by actual *cash* payment to the *Public Works Workshop only* but by *transfer credits* to the *other departments*. It has been usual hitherto not to credit the Forest or Ordnance Department for supplies from them, the articles received being either used on works or kept on stock for ultimate use without any value under the instructions noted in the margin; but as a new rule in the Bengal Code treats the Forest Department and the Cossepoor Foundry, Military Department, exceptionally, probably with the view that the accounts of these departments may exhibit the profit or loss at which they are worked on account of the Public Works Department, that rule is considered equally applicable here, as respects the Presidency Workshop, which will, therefore, have to receive cash payment for the charges of manufacture incurred by it as also credit for the value of *Stock* articles issued therefrom, but

See G. O. 13th June 1865, No. 1,624.

See paragraphs 26 to 34, Section 1, Chapter XIX., and paragraphs 67 to 79 of Section 2 of same Chapter, Bengal Code.

See paragraph 80, Section 2, Chapter XIX., and paragraphs 56 to 60, Section 2, Chapter XX., Bengal Code.

G. O. 29th September 1863, No. 2,814.

not for "Tools and Plant" received from England, the value of which is written off as a final charge in the accounts on receipt. Stock articles, however, received from England, such as iron, steel, &c., and issued out, will have to be debited by transfer to the Range or Department on account of which supplied, in order to remove the value of such stock articles from the stock accounts of the Workshop into which they will have to enter in the first instance when received from England, and for this purpose the Presidency Store and Workshop will have to render in future distinct accounts of cash and stock like all other Range Officers, to do which the forms now proposed for Ranges should be adopted by that department, separate from the accounts of "Tools and Plant" including Machinery.

23. In addition to the Cash and Stock Abstracts and Accounts Current to be made up and rendered monthly by Range Officers, and which are essential to the keeping up of the books of the Controller, detailed rules are given for a Journal and Ledger by double-entries to be posted up monthly and closed annually. These accounts are not essential to the system, but are provided apparently as a check upon the accounts made up for this Office as well as to give the Range Officer the means of ascertaining the receipts and expenditure of the whole year under the several heads provided in the Ledger, and in order to the summing up of all the transactions of the year in a methodical manner. To keep up such a set of books for each Range would require the aid of a competent Book-keeper; but such an arrangement is not practicable with the limited sum allowed for each Range Office. In the Bengal Code it is stated that, to aid the Executive Engineer in the compilation of his accounts, a trained Accountant will be attached to each Division; such an Accountant is to be first trained in the Office of the Controller in Bengal, and in most cases will be one of the large number now attached to it, where the compilation of accounts, conducted here at present in the Range and Superintending Engineers' Offices, was performed, and it is these men who are to be detached to the Bengal Divisions on the transfer of this duty to the Executive Engineer of the Division, and they are to be on receipt of salaries much higher than those allowed here for the Range Accountants, and will, therefore, be of a superior class, and better able to perform the duties assigned to them, and, in addition, to keep up the Journals and Ledgers by double-entry above alluded to. But such a training is not practicable in this Presidency where Accountants would have to be detached to 90 Ranges, and the men selected will be those now in the Superintending Engineers' and Range Offices whose services cannot be spared from those Offices to be sent all the way to the Presidency for the purpose of being trained in Book-keeping, for there will be no other competent men remaining in those Offices to conduct the current work during their absence. Besides this, there are only 33 Public Works Divisions or Executive charges in Bengal, for which 41 well-paid Accountants are to be detached, and they have as many as 125 Clerks in addition, being an average of five men for each Division, while the sanctioned scale for Range Offices provide one Accountant only on Rupees 60 for each, and in consequence of the great number of accounts and returns to be made up by him, it was proposed to revise this scale by increasing the number to not less than three for each Range, with smaller rates of pay because the total sanctioned grant on this account could not be increased. This reason is sufficient of itself to confirm the objection to the keeping up of additional accounts. I would mention here that the form of Progress Report has been so modified as to give the Range

Paragraphs 15 to 65, Section 2, Chapter XIX. Bengal Code, and Forms Nos. 27 and 28 in Part I.

Paragraph 3, Section 1, Chapter XIX., Bengal Code.

Vide paragraphs 3 to 4 of Circular of the Government of India, in G. O., 9th May 1865, No. 1,257, and Circular No. 28 of 1864 of the Accountant General, Public Works Department, herewith forwarded.

G. O. 1st June 1865, No. 1,476, and 13th June 1865, No. 1,624.

Officer and the Superintending Engineer the means of ascertaining the total outlay on works and the aggregate disbursements in the year, under every head, and thus one of the uses served by the Ledger required by the Bengal Code is attained.

24. Though it is not practicable for the reason above given, to train 90 Range Accountants by detaching one or two competent Accountants from this Office, in the new duties required of them, principally those of Book-keeping by double-entry, still the duty of locally examining and reporting upon the Range Accounts should not be neglected, for which purpose one of the principal Accountants of this Office should be detached occasionally. This is particularly enjoined in paragraph 40 of the Commissioners' Report, in which it is pointed out that only by personal inspection of the Controller or his Deputy could arrears in the bringing up of the Range accounts and books be prevented, and it is further required that the periodical inspections thus made should be duly recorded in the office books of the Range. It is also ruled in paragraphs 36 and 37 of the same Report that there should be an occasional interchange of Accountants between this and the Range Office for the purpose of teaching and keeping up uniformity of system, and that the Accountants of the latter Office, although in discipline under the control of the Range Officer, should, as regards accounts, form one of the body of Accountants owing allegiance to the Controller, and should be responsible for the correctness and regularity of the accounts, so that, when on inspection duty, the Controller or his Deputy would be supported with that authority which should be possessed for the prompt correction of irregularities in accounts, which Superintending Engineers will be unable to do as effectually during their tours of inspection, from the circumstance of the accounts not passing through them as at present, and the consequent abolition of the Account Establishment now allowed them. The paragraphs of the Commissioners' Report alluded to above are included in those noticed in paragraph 18 of the Proceedings of the Government of India communicating the same, in which approval is given to the recommendations in paragraphs 31 to 40 of the Report, and in Lieutenant-Colonel Wilkieson's letters No. 128, dated 17th May 1864, and No. 203, dated 26th May 1864, paragraphs 16 and 4 respectively, that Officer lays great stress on the necessity for these inspections being maintained here. There is no special rule in the two Chapters of the Bengal Code on this subject, but probably it appears in other parts of that Code in which the duties of the Controller are particularized, but the quotations given above are sufficient to suggest the desirability of orders being passed by Government confirming the recommendations, made respecting the same. The earliest possible inspection of Range Officers, accounts, immediately after the transfer of the compilation of accounts to them, is very necessary, in order to see that they are opened out in the proper forms, and that the new rules are well understood by the Accountants, whose competency for the duties assigned to them can thus be easily ascertained.

Vide Circular from Colonel Strachey, dated 12th April 1864, No. 50A-1,733.

25. Chapter XX.* of the Bengal Code, relating as it does to rules and forms of accounts to be kept in the Controllers' Offices generally, are not, I consider, necessary to be embodied in the Manual. They are made applicable throughout India, and intended for observance by this Office; and need not be circulated immediately for the information of the department generally. Section I. of this Chapter relates to Budget credits and appropriations with form of Registers to be kept here for posting the grants of the year and modifications made in them during it. In G. O. 19th June 1865, No. 1,578, is communicated the instructions of the Government of India respecting the alterations to be made in the forms of the Returns† to be rendered to the Accountant General, Public Works Department, monthly. To these are required to be

* *Vide* paragraph 8 of Colonel Dickens' letter, dated 10th April 1865, No. 306 A.

† Monthly Appropriation Returns in three parts, paragraph 18, Section 1, Chapter XX, Bengal Code, and Form No. 43, in Part II.

Paragraphs 20 to 22, Section 1, Chapter XX, Bengal Code Form No. 44 in Part II.

Paragraph 26, Section 1, Chapter XX, Bengal Code Form No. 45A in Part II.

‡ *Vide* G. O. 20th August 1864, No. 2,388.

§ G. O. 10th May 1865, No. 1,274.

Circular No. XIII. dated 19th June 1865, from this Office.

Letter to Government of India, dated 13th February 1865, No. 412, and reply in G. O. 3rd April 1865, No. 904.

added a Statement of unauthorized appropriations, the cases which come under this head being detailed in the rules on the subject. In a Circular from the Accountant General, Public Works Department, dated 3rd June 1865, No. 12, a revised form of Divisional Credit Register in lieu of that in the Code is given with instructions for keeping the same, and from these, as well as the rules and forms in this Section generally, it appears that the monthly issue of credits for funds required by each Executive Engineer is made in Bengal directly in favor of that Officer on his application to this Office, and not through the Superintending Engineer of the Division, as in this Presidency;‡ but this course cannot be pursued by this Office, unless the allotments§ for each Range for a whole year are fixed in the Budget, and grants made from the Reserve or Minor Work allotment are authorized for each Range distinctly. At present Superintending Engineers are empowered to make transfers within ranges of Budget grants, &c., and only transfers between Districts are authorized in special orders of Government, and so long as the appropriation Returns have to be submitted by Superintending Engineers and they are made responsible for a proper and timely distribution of the funds, it is desirable to continue the submission through them of the applications for funds, so that they might have an opportunity of curtailing the same, where applied for in excess of requirements, as they have frequently been of late, and to which attention has been drawn by me. The revision in the form of appropriation returns to be submitted monthly from this Office does not necessitate an alteration of the forms of returns to be sent by Superintending Engineers and they have been already informed of it. It will be seen from the note appended to the Form (No. 42, Part 2, Bengal Code) of return to be sent by Superintending Engineers that it is to be forwarded by them to the Chief Engineer by whom it is transferred after examination to the Controller to be posted in his Budget Register. The local returns here are sent direct to this Office where they are *both* examined and posted. The date fixed in paragraph 19 of the Code for the transmission of the return to the Accountant General, viz., the 10th of every succeeding month, for the transactions of the previous, cannot be adhered to, as already explained to the Government of India, and acknowledged by them in their Secretary's letter, No. 108 A, dated 10th March 1865.

26. Section 2 of Chapter XX. relates to audit and booking of the Range accounts in this Office, but some of the paragraphs in it should be communicated for the information of the department generally, and have, therefore, been included in the second Section of the Manual. These are paragraphs 11 to 14 and 24 to 33, the adoption of which was left to this Government in paragraph 10 of Colonel Dickens' letter of the 10th April 1865, and were authorized in G. O. 1st June 1865, paragraph 2, to be adopted in this Presidency. The remaining portion of this Section relates to the procedure to be observed in conducting the audit of expenditure recorded in the Range accounts, and the mode of booking the accounts in this Office, which latter is specially directed (paragraph 11 of Colonel Dickens' letter) to be kept precisely according to the manner explained in the Code and in the illustrative forms in Part 2.

27. Section 3 of the Code relating to accounts of expenditure of Imperial Funds on Public Works by Civil Officers or other departmental disbursers, contains the rules already promulgated in the orders noted in the margin, and the forms given for observance by Civil Officers as well as by this Office, are the same as those now in use from the 1st November 1864, and need not, therefore, be again published.

G. O. 21st October 1864, No. 3,023.

28. Section IV. describing the accounts to be kept of State expenditure on Railways, or other guaranteed enterprize, are based upon new rules now established. These have been communicated to the Consulting Engineers of the Railway and Irrigation and Canal Companies with the instructions given by the Government of India on the separate communication, to which allusion is made in paragraph 13 of Colonel Dickens' letter of the 10th April 1865. Certain proposals made by the Consulting Engineer of the Irrigation and Canal Company for the pre-audit of bills for compensation for land taken up, have been reported upon by this Office, and it is desirable that one uniform course may be adopted as respects the bills of both the Railway and Irrigation and Canal Companies as in this section of the Code, the same rules and forms of account are made to apply to all guaranteed Companies, and the books to be kept in this Office in which the State expenditure on account of these Companies is to appear, should be made up exactly as provided for in the rules which are held to be applicable throughout India. This Section also has not been included in the Manual, it not being necessary for the information of Public Works Officers generally.

G. O. 1st June 1865, No. 1,474.

G. O. 10th June 1865, No. 1,600.

G. O. 1st July 1865, No. 1,895, and 27th June 1865, No. 372, Financial Railway Department.

29. Section V. of the Code, which in paragraph 14 of Colonel Dickens' letter is said to be *entirely new*, and based on orders in the Financial Department of the Government of India, has formed the subject of a special correspondence, and their applicability to this Presidency in whole or partially is dependent on final orders to be yet passed, and could not, therefore, be embodied in the Manual.

30. The last Section VI. of Chapter XX. describes the monthly and annual accounts to be rendered by this Office to the Accountant General, Public Works Department, as well as the books to be kept by it, and as it is not proposed to publish this Section in the Manual, a brief description of these accounts is given, with the numbers of the forms thereof as provided in Part 2 of the book of forms, arranged under the branches or departments of this Office, in which they are to be made up, with information of the means available for the performance of these duties.

BY DIVISIONAL AUDIT BRANCH.

Form No. 51. 1*st. Monthly Journal*—of Cash and Stock receipts and disbursements for each Range posted from the monthly Stock and Cash Accounts Current of each Range.

Form No. 51 continued. 2*nd. Monthly Sub-Journal*—containing details of each work in a Range (Imperial and Local) on which expenditure has taken place monthly, classified under the five Budget heads posted from the monthly Reports of Progress.

Form No. 52. 3*rd. Ledger*—for each Range of debits and credits under main heads posted monthly, and closed and balanced annually.

Form No. 52, continued. 4*th. Monthly Check or Trial Balance sheet*—posted monthly from debits and credits in the Range Ledger under each head.

Form No. 59, continued.

5th. *Register of New Works and Repairs*—executed by each Civil Officer, posted from the monthly abstract.

Form No. 45A, modified by Circular No. XII. of 1865 of Accountant General, Public Works Department.

6th. *Register of Budget Grants and Modifications*, and of credit issued monthly for each Range compared with expenditure on it.

Form No. 70.

7th. *Annual Statement of Original works completed*, compared with the sanctioned estimate of above Rupees 2,500, shewing the expenditure during each year in which the work has been in progress, and the authority under which passed.

By Appropriation Branch.

Form No. 41.

1st. *Budget Register* to be kept in three parts, of original grants and subsequent modifications for major and minor new works and repairs, from both Imperial and Local Funds.

Form No. 41, continued.

2dn. *Supplementary Register* of the distribution of the grant for minor works between Government and the Superintending Engineers, and the appropriations by them.

Form No. 43.

3rd. *Monthly appropriation Return* in three parts, as the Budget Register, to be rendered monthly.

Form No. 44.

4th *Statement of unauthorized appropriations* to be rendered monthly.

Form No. 68.

5th. *Annual appropriation and outlay account* on Imperial works, accompanied by *Schedules* of original works and repairs, showing the expenditure on each work exceeding Rupees 2,500.

Form No. 68, continued.

6th. Like *Annual Account* for *Local Fund* works.

By Account or Book Branch.

Form No. 73.

1st. *Monthly Provincial Abstract of Cash Receipts* under classified heads, posted from the Journals of each Range.

2nd. Do. *of Cash Disbursements*, posted from do. do.
3rd. Do. *of Stock Receipts, posted* from do. do.
4th. Do. *of Stock Disbursements*, posted from do. do.

The above are to be submitted to the Accountant General, Public Works Department, monthly, accompanied by

Form No. 65.

5th. *Schedule of Inter-Departmental Cash Receipts.*

6th. Do. *of Cash Disbursements.*
7th. Do. *of Stock Receipts.*
8th. Do. *of Stock Issues.*

Form No. 67.

9th. *Monthly Return of Cash Balances* —and Treasury credits for the Deputy Auditor and Accountant General, Madras, with copy to the Accountant General, Public Works Department

Form No. 64.

10th. *Monthly Report of Progress*, made in the Office of the Controller in auditing and booking accounts.

Proceedings of the Madras Government, Public Works Department, 19th August 1865.

Form No. 54.

11th. *Provincial Journal* of cash receipts and cash disbursements, and of stock receipts and stock issues in the whole Presidency of both Imperial and Local Fund works, posted monthly from the Provincial Abstract.

Form No. 55.

12th. *Provincial Ledger* of debits and credits under main heads for the whole Presidency, posted monthly, and closed and balanced annually.

Form No. 56.

13th. *Check or Trial Balance Sheet* for each month, posted monthly from the debits and credits in the Provincial Ledger and compared with the totals of each Range Ledger.

Form No. 69.

14th. *Annual Provincial Account Current*, of the net transactions of the department, compiled from the Provincial Ledger, *with an Appendix* shewing the closing balances of each Range in Cash, Stock, and Advances, and the balances with Civil Officers, accompanied also by Schedules of Transfers to, and from other Presidencies and Departments.

Accounts with Civil Officers as follows :—

Forms Nos. 57 and 59.

15th. *Detail of Monthly Expenditure* by Civil Officers, to be posted from the monthly abstracts rendered by them.

16th. *Civil Officers' Abstracts*, in which the details of expenditure under Budget heads are posted.

17th. *Journal of Receipts and Expenditure*, by Civil Officers.

18th. *Personal Ledger* of Civil Officers.

Accounts of State Expenditure on guaranteed enterprize, viz.,

Form No. 61.

19th *Abstract of State Expenditure on Railways*, posted monthly from the Transfer Accounts in Provincial Abstract.

Form No. 62.

20th. *Railway Journal*, posted monthly from the Abstract.

Form No. 63.

21st. *Railway Ledger*, posted monthly from the Journal.

Form No. 66.

22nd. *Monthly Account of State Expenditure* for Railways, to be rendered to Accountant General, Public Works Department.

Form No. 71.

23rd. *Annual Account of State Expenditure for Railways.*

Separate accounts in these last five forms will have to be kept and rendered of the State Expenditure for the Irrigation and Canal Company.

Salary Branch.

Form No. 46.

1st. *Salary, Travelling Allowance, and Contingent Register* posted monthly from the Bills submitted for pre-audit.

Form No. 46, continued.

2nd. *Provincial Monthly Register of audited charges* for extra Establishments under the heads Direction, Construction, and Accounts.

Form No. 60.

3rd. *Register of Railway and Irrigation charges* for land taken up.

Form No. 73.

4th. Leave and Service Register of each Officer and Subordinate in the Department for verification of services for Leave, Pensions, and Gratuities.

31. The submission of the *Annual Account of Public Works Receipts*, comparing the receipts with the annual estimate agreeably to Form No. 72, is pending reference to the Government as regards the contents of the entire Section V. of Chapter XX.

32. For the keeping up of the accounts required of the *Divisional* Audit Branch above described, there are 8 Division Auditors available with 8 Sub-Auditors, or two for each Division, being the number which was sanctioned on the modification of the Establishment in June 1863, when these Auditors had to attend to only the auditing of bills for Public Works Expenditure, and examining the Reports of Progress and Appropriation Returns for each District rendered by the Superintending Engineers of Divisions. These Auditors will now continue to receive the Progress Reports, but instead of one for each District, it will be one from each Range, and in greater detail, in lieu of Bills, besides a Cash and Stock Account Current with original vouchers, Abstracts of Station Books, &c., accompanying them, and they will have besides to post up the new form of Journal, Sub-Journal, and Ledger for each Range. Taking the average of 11 Ranges for each Division, there will be 33 books in all to be kept by each Division Auditor and Sub-Auditor, besides the Register of Works with each Civil Officer, and Register of Budget Credits, &c., already described. A specimen of the Range Journal, Sub-Journal, and Ledger, as posted in this Office, from only three months' accounts of one of the Ranges in the Madras District, (viz., the Mount Range Accounts obtained from Colonel Boileau, Superintending Engineer, 4th Division,) is submitted for the inspection of Government, to show the amount of labor involved in posting and keeping them up month by month.

1	Division	District,	or 3	Ranges,	12	
2	Do.	do.	2	do.	11	
3	Do.	do.	3	do.	13	
4	Do.	do.	3	do.	13	Not including Store Department.
5	Do.	do.	3	do.	8	
6	Do.	do.	2	do.	10	
7	Do.	do.	3	do.	14	
8	Do.	do.	3	do.	9	
					99	

33. For keeping up the Budget and Appropriation Registers, and compiling the monthly and annual Appropriation Returns, there are only two Accountants available, one of whom is a Sub or Assistant Accountant, and for all the remaining accounts and books, including the Provincial Journals and Ledgers, and the accounts of Civil Officers, as well as those of the State expenditure for the Railway and Irrigation and Canal Companies, there are but two Accountants with two Sub-Accountants, in allowing which number for the compilation of accounts under the new system, the particular forms and numbers of those now called for were not known, nor could have been anticipated, for these are not only different from the forms recommended at first in the Report of the English Commissioners, but a great deal more in detail, and far in excess in number and variety.

34. Besides the above accounts, there are other periodical accounts which are to be forwarded to the Government, and these are,

1*st*.—Copies of the four monthly Abstracts of Cash Receipts and Cash Disbursements, and Stock Receipts and Stock Issues in each Range, forwarded to the Accountant General, Public Works Department, which was proposed to be substituted for the Statements of Expenditure and Bills submitted in two parts, now furnished monthly. Forms of these Abstracts are herewith submitted.

Vide G. O. 10th March 1865, No. 668.

2*nd*.—Abstract of the monthly Report of Progress, showing the expenditure under Budget heads for new works and repairs Imperial as compared with the allotment for each Range prepared in one, instead of two parts as hitherto, and a form of which also accompanies.

3*rd*.—Copies of the annual Appropriation and Outlay Account and of the Appendices thereto, showing the outlay on each new work and repair exceeding Rupees 2,500, the original being sent direct to the Accountant General, Public Works Department.

35. It has been usual hitherto to forward with the monthly compiled Progress Report of the whole Presidency, the original reports of each District received from the Superintending Engineer of the Division, but as the reports are to be received for the current year from 90 Range Officers, and will include Local as well as Imperial works, and these will necessarily describe every work original and repair, it will be very inconvenient both for the Government to receive, and this Office to despatch, such a large number of returns monthly, while they will be needed for constant reference in this Office, under the new system of monthly audit and clearance. Any of the original reports which the Government may call for specially, as well as any other special returns, will, however, be forwarded from time to time, irrespective of the regulated periodicals above named.

Bengal Controller's Office.				RS.
1	Accountant,	1st Class		450
1	Do	do		390
4	Do.	2nd Class, at 250 ...		1,000
3	Do.	3rd do. at 200 ...		600
11	Do.	4th do. at 127 (average)		1,397
				3,837
20	Accountants			1,215
22	Clerks average salary 55 Rs. each.			
		Office servants...		128
				5,180
44	Hands			
	Controller			994
	Deputy Controller			500
			Total...	6,674
			Or Annually...	80,088
	Presidency house rent			4,380
	Office Contingencies			3,000
	Travelling allowances			2,000
	Temporary Establishments... ...			500
	Printing Forms			13,000
			Total...	1,02,968

Madras Controller's Office.		
1	Head Accountant	400
1	Second Accountant	200
1	Third Accountant...	150
10	Other Acctts., at Rs. 100 each (average)	1,000
		1,750
13	Accountants	550
13	Sub-Acctts. at Rs. 46 each (average)	225
8	Clerks at Rs. 26 each (average) ...	75
	Office servants ...	2,600
34	Hands.	
	Controller	1,094
	Deputy Controller	496
	Total...	4,190
	Or Annually...	50,280
	Travelling allowances	1,200
	cOffie Contingencies	600
	Total...	52,080

36. In conclusion I beg to state that I do not think the strength of my Establishment is enough to cope with the additional work to be thrown upon it; and in comparison with that allowed for Bengal, its inferiority in this respect requires only to be put on paper to be clearly seen. In Bengal there are but 33 Divisions or Executive charges, and, of course, but the same number of accounts for each will have to be kept. In Madras we have 90 Ranges, and seperate sets of accounts must be kept for all these. In Bengal they have 44 hands for their Account Office, with liberal rates of pay; while here, we have but 34, for more than double the quantity of work to be done,—for the work required to be executed in keeping up sets of accounts depends entirely on the numbers of these to be maintained (the forms being alike for all Controllers' Offices throughout India) and has nothing whatever to do with the amount allotted in the Budget for any Province, for in fact the larger this is, when the expenditure in a Division or Range, is upon large works or sets of works, the less is the difficulty in keeping the accounts, while Madras is universally admitted to have a great number of small works of irrigation on which the *wet* revenue of this Presidency is dependent, and is thus

exceptional to the other Provinces. The cost of the Controller's Office in Bengal is Rupees 80,088* yearly, whilst in Madras but Rupees 50,280 are granted for similar work on a much more extended scale. In the North Western Provinces, where the Executive Divisions are only 18 in number, with 11 other charges under the separate Irrigation Department there, the cost is still greater, being Rupees 91,200. I request, therefore, that an additional grant of at least Rs. 25,000 a year may be sanctioned as a charge against the Local Funds here, for the increased Establishment required in this Office, to keep up the accounts (with Ranges in the new forms) not only of this Department, but for the auditing of the bills and booking of the accounts of State expenditure for the Railway and Irrigation Canal Companies, as also for the Registers of Revenue Accounts to be hereafter maintained. In Bengal the proportion of charge made to Local Funds on account of Establishments Imperial employed thereon is at 26 per cent. on the cost of the works, but here the rate of charge has been reduced to 10 per cent., while the proportion of the cost of Imperial Establishments to Imperial Works stands at 29 per cent.

* Cost of the Controller's Office in the North Western Provinces with 46 hands Rs. 91,200.

MANUAL OF PUBLIC WORKS ACCOUNTS.

SECTION I.

Accounts of Taluq Overseers.

Funds how to be obtained.

Form A.

1. The Táluq Overseer should obtain funds from the Range Officer twice in every month; but before issue, the former will send to the latter, on the 1st and 15th of the month, a Memorandum of his cash requirements, to satisfy the Range Officer of the necessity for the sums asked for.

Payments to be made in cheques chiefly.

2. The issue of funds will be made in cheques of small sums, not less than 10 Rupees each, and, as a rule, all disbursements shall, as far as possible, be made by cheques, in order that too much cash may not remain in the cash chest.

Cash book to be kept.

* Form B.

3. A regular cash book should be kept by the Táluq Overseer which must be balanced daily, in the form given.* The balance at the end of the month will be tested by actually counting the contents of the chest, and the signature of the Overseer will be attached, in token of the correctness of the entry. A proper bound book should be used for this purpose.

Duplicate of the cash book.

4. A duplicate of the cash book should be kept up at the same time, in loose sheets, which should be similarly attested at the end of the month, stitched, and forwarded to the Range Officer.

Errors in cash balance how dealt with.

5. Whenever, on the contents of the chest being counted, the cash balance, as per the cash book, is found to be incorrect, it must be at once rectified by making the needful entry in the cash book, "to cash found surplus in chest and added to balance," or "by cash deficiency found in chest on this date and deducted from balance," as the case may be. The action to be taken, on the occasion of such deficiency occurring, must depend on the nature of each case.

Importance of the cash book.

6. The cash book is the primary record of the disbursing Officer, upon which the whole accounts of the Department are based, and all other accounts and returns are merely subsidiary to it. The disbursing Officer must, therefore, regard the cash book as his most important record; it must be posted and balanced day by day, exactly as the transactions occur, with perfect accuracy, and in the fullest detail, and reference must always be made to the particular work for which payments are made, and the station book and vouchers to which allusion may be made should be distinctly signified, so that the cash transactions of the disburser may be clearly and precisely understood from it, and the different items easily traced through the accounts of the works.

Necessity for keeping it in great detail.

Entries to be confined to actual cash receipts and payments.

7. It is to be clearly understood that the entries in the cash book are to be confined to *bona fide* cash receipts and payments of the person in charge of the chest. The entry in Táluq cash books as nominal receipts and disbursements of items, which have been actually disbursed (as *e. g.*, payments to Contractors) directly by the Range Officer, is prohibited. The cash transactions of Táluq Overseers are to be confined entirely to the disbursements to be made directly by themselves. Payments to Contractors and others by the Range Officer should not appear in the Táluq cash book.

Definition of cash.

8. The term cash includes specie, currency notes, cheques payable on demand, and treasury transfer receipts. Government securities are not to be treated as cash, or shewn in the cash book.

Range Officer's examination of cash.

9. The cash book and chest should be examined monthly, and, if possible, oftener, by the Range Officer, when the contents should be actually counted, and his signature attached, with any explanatory remarks which may be found requisite for the guidance of the Táluq Overseer.

Station Books for works.

10. In every Executive Range a Station Book shall be kept for each work, or for each section of a road or channel, as may be convenient.

Station Books to be kept in Forms CI, CII, CIII, and CIV.

11. The Station Books will vary in character and form according to the nature of work, but each book shall contain a complete record of the work or section of road to which it refers. In all masonry works Forms C. I. shall be adopted, and when it is used, no other form of Station Book will be required to be kept. In road, and tank and channel works, Forms C. II. and C. III. should be used, while Form C. IV. will be adopted in the case of manufacture of bricks either for special works, or for stock.

Sub-divisions of Station Books.

12. The Station Book for each work exceeding Rupees 2,500 shall be divided, so as to correspond with the principal sub-heads or divisions of the estimate. The labor, &c., employed upon each portion of the work will thus be entered separately, by a distribution of the workmen day by day under each sub-head, and the cash payments will be distinguished in the same manner, so that the cost and rate of execution under each sub-head may be easily ascertained.

Progress of measurements to be given in Station Books.

1st Page of Form C.

13. The Station (*or Day*) Book of each work should also give the progress of the measurement of work done up to date. These measurements, are to be taken by the Táluq Overseer, or other Subordinate under his orders, and attested by him.

Cash accounts to be attached to Station Books.

4th Page of Form C.

14. A cash account for each work is also to be given in the Station Book, or, where room will not admit of it, on a separate sheet of paper attached to the Station Book, in which all materials purchased and paid for and other disbursements by the Táluq Overseer, which do not enter into the body of the Station

Book itself, should be entered, so as to shew the total of the cash payments on each work.

Stock articles and materials supplied by Range Officers to be shewn in Station Books.

5th Page of Form C.

15. Stock articles or other materials paid for by the Range Officer, and used on the work, are to be shown by the Táluq Overseer in a Memorandum on the back of the Station Book with the prices left blank to be filled up by the Range Officer. Materials at site of work received and charged for to the same, but not used, should be shewn at the foot of this Memorandum, with the after distribution of the materials as used up to the proper sub-heads of the estimate. The out-turn of bricks or lime, manufactured by the Táluq Overseer for a particular work, with the cost price thereof, will be shewn in this Memorandum with the distribution of the same to the proper sub-head.

Summary of charges, distributed, to be given in Station Books.

16. The Range Officer will, after he inserts the prices of the articles supplied by him, add to the summary or abstract of charges the cash outlay by himself, and shew the distribution of the total charges amongst the sub-divisions of the estimate, which will help him to compare the outlay with the quantity of work done up to date, and with the corresponding items of the estimate.

Range Officers' check measurements to be noted in Station Books.

17. The Range Officer will then note the check measurements of the work taken by him during inspection, with the date of such inspection, and any remarks that may appear called for.

Distribution of sub-heads not to be given in Station Books for works not exceeding 2,500 Rupees, and for maintenance grants and other Repairs.

18. When the estimated cost of a work does not exceed 2,500 Rupees, the charges need not be distributed in the body of the Station Book over the several minor heads of the estimate, but will be entered under the two heads "Labor" and "Materials." The same course will be adopted in the case of maintenance grants and other repairs, the outlay on which cannot, in the Superintending Engineer's opinion, be divided under Sub-heads.

Charge of the Station Books.

19. Each Station Book shall be under the fixed charge of the Táluq Overseer, of the Gumashta, Conicopillay or other functionary employed on the works and responsible to the Officer or Subordinate in charge for the correctness of the entries.

Daily Reports to be furnished by Táluq Overseers for works at or near Head Quarters.

Form D.

20. In cases of works at or near the head quarters, and particularly in Cantonments where the Táluq Overseer and the Range Officer are at the same station, the latter should call for a daily report, in the form of the Station Book (Form D), and this report should be posted up in the Range Office daily, and in such cases it will not be necessary for the Táluq Overseer, Maistry, or other Subordinate upon the work, to keep up and submit the monthly Station Book in addition to the Daily Report, for it is to be borne in mind that Táluq Subordinates should not be required to submit accounts in excess of what is absolutely necessary for maintaining a proper check over expenditure, and that, as a general rule, the Range Officer's check upon his Subordinates' accounts, should consist rather of frequent inspections of his cash,

stores, records, and works, than of requiring him to render additional papers and returns.

Station Books and Cash Books to be printed.

21. Station Books and Cash Books shall be printed, including the paging throughout, and shall be signed by the Range Officer on the first and last sheet, the number of sheets in the book being noted.

Erasures on no account permitted.

22. Erasures in Station Books and Cash Books shall on no account be permitted. Alterations, when necessary, shall be made in *red* ink, the error being first scored through with the pen. All alterations shall bear the name of the person by whom they are made, and in the case of a Subordinate, the Officer immediately superior shall satisfy himself that the alteration was necessary and correctly made, affixing his initials thereto.

No Station Books required for works costing not more than 200 Rupees.

Form E.

23. The accounts of expenditure on works costing not more than 200 Rupees should be kept by the Táluq Overseer and rendered in Form E, and no separate Station Book need be kept, nor is any distribution of charges under sub-heads of estimate necessary.

Station Books for job or task work.

Form F.

24. When labor is performed by the job or task, a simpler kind of Station Book (Form F.) will be applicable, and it may be here remarked that just in proportion as job work is substituted for day work, and regular contracts for job work, will the accounts to be kept by disbursing Officers be shortened and simplified, and for this reason alone the use and extension of contracts should be carried out by the Range Officer into all descriptions of work performed in his Range to the fullest extent possible.

No Stock to be kept by Táluq Overseer.

25. No Stock materials will be kept by Táluq Overseers. All materials which they may purchase or obtain from the Range Officer should be for particular works, and be at once brought upon the accounts of those works.

Half yearly return of tools and plant.

Form G.

26. Táluq Overseers will render half yearly numerical returns of "Tools and Plant" received, issued, and in hand, in Form G.

Unserviceable Tools.

27. Tools rendered unserviceable should be noted in the return, certified to by the Overseer, who should state the name or names of the works on which used, or that they were used for general purposes. The Range Officer will, on receipt of the certificate, communicate with the Superintending Engineer, and obtain orders regarding the disposal of the tools. When tools are sold by auction, the voucher for the issue, or writing off, will be the account sale receipted by the Táluq Overseer.

Taking stock of tools.

28. Each Táluq Overseer will be required to take stock once a year, in the presence of the Range Officer, of the tools in his charge, and should any discrepancy be discovered between his books and the tools actually in use upon any work, the Range Officer will immediately cause the books to be corrected by making a regular entry of "Found Surplus," or "Found deficient," or "Transferred to the head "Unserviceable," as the case may be, and will report the circumstance to the

Superintending Engineer. After this, the Range Officer will take such steps as may be necessary to trace the cause of the discrepancy, and to point out any neglect that may appear on the part of the Táluq Overseer.

Note to be made of stock taken.

Form G.

29. The circumstance of stock of tools having been taken is invariably to be noted in the first half yearly balance return sent in after the operation is completed, and the column headed "Actual" (Form G.) is only to be filled up when the articles have been actually counted.

Loss of tools how to be accounted for.

30. Similarly, when tools are lost, stolen, or destroyed, they must immediately be written off the accounts, in the same way as if they had been issued, and a report will at once be made to the Range Officer, and the requisite inquiry will immediately be set on foot.

Summary of monthly accounts.

31. The monthly accounts to be submitted by the Táluq Overseer to the Range Officer, will be as follows:—

Station Books of each work with accompaniments.

Certificates of contract works measured up.

Accounts of expenditure on works of not more than 200 Rupees each.

Accounts when to be despatched.

32. The duplicate of the cash book will be invariably sent by the Táluq Overseer on the 1st of the month succeeding that to which it refers, and the other accounts should be sent, not later than the 5th of the month, copies being retained.

Contract and purchase accounts to be promptly settled.

33. Although the following rules for the accounts of contract work and purchases provide for the measurement of, and payment for, contract work monthly, it is to be understood that they do not prevent settlement being made with Contractors at more frequent intervals, when such an arrangement may be desirable. It is indeed only by prompt adjustment of Contractors' accounts, and by paying them up for their work as frequently as it is convenient for them to receive payment, that the objectionable practice of making advances can be avoided. Punctuality in measuring up and paying for Contractors' work is to be invariably practised.

Every payment to a Contractor to be on some specific account.

34. Every payment to a work Contractor is to be on account of some particular work, which is to be specified in the entry of the transaction in the Range Officer's Accounts and on the Contractors' receipt. The practice of making payments on general account to a work Contractor is prohibited.

To which it is to be charged.

35. Every payment made to a work Contractor is to be debited to the work on account of which the payment is made. The Contract Accounts in the Public Works Books will, therefore, be based on the actual cash payments made.

And to be supported by certificate of work done.

Forms H and I.

36. Whenever a payment is made to a Contractor, measurements showing the whole quantity executed up to date of the work on account of which the payment is made, are always to be record, ed, as in Forms H or I. These measure-

ments may be entered either on separate certificates for each work, as per form H, or in one bill or certificate, as in Form I, to embrace several minor works measured for the first time on completion. In either case the certificate is to be prepared in duplicate, the counterfoil being kept by the Officer granting the certificate.

Contractor's bills.

37. When the Contractor submits his own bill, he will do so in duplicate. Both original and duplicate will be attested by the Táluq Overseer in charge of the work, and the latter will be retained by him. These certificates should be numbered in order of issue.

Contractor's receipt for payment.

Forms J. I.

38. Whenever practicable, the receipt for payment to a Contractor should be entered on the back of the certificate. When this cannot be done, a separate receipt, of the kind shown in Form J. I, is to be furnished.

Payments made otherwise than on measurements.
Form J. II.

39. Whenever payments are made otherwise than on measurements, as by way of advances, which should seldom occur, the receipt will be of the kind shown in Form J. II.

Adjustment of contracts when to be made.

40. As a rule, the accounts of contract work, showing the work measured up and payments made, are to be prepared monthly; but in the case of small works, the execution of which runs over only a few weeks, it will be more convenient to measure up and pay for the work on its completion, and the agreements with the Contractors should provide for this when practicable.

Payment and advance for contract work.

41. The above rule will not prevent a Range Officer from measuring up work, and paying for it as frequently as he may desire. On the contrary, every effort should be made, by prompt settlement with Contractors, to obviate the necessity for making advances on the contract beyond the value of work done.

Payments to Contractors in excess of value of work done how charged.

42. Payments made to a Contractor in excess of the value of the work done, as per certificates of measurements, or payments in advance, may nevertheless be passed by the Controller and debited to the work concerned, if apparently reasonable; but such over-payment or advance, when not covered by adequate security, is to be reported to Government in the monthly Statement of objectionable items, for such orders as may be considered necessary.

Accounts of contract for labor only.

Form F.

43. Accounts for contract work for labor only, the materials being supplied by the Department, should be rendered in the manner shown in Form F, to serve as an Appendix to the station book, the payments made being entered in the Contractor's account in the Ledger.

Task work.

Form F. or I.

44. Payments for task work, not done on regular Contract, may be entered either in Form I, like regular contract work, or in Form F for task work, as may be most convenient.

Payments and Advances on Miscellaneous Accounts.

Form K.

45. The above rules will not prevent small advances being made for miscellaneous services (Form K) not chargeable to any specific work or head of service. Such payments are, however,

not to exceed Rupees 50 each, unless under special authority, and any advances made beyond that sum, not covered by work done, or service rendered, will be reported monthly by the Range Officer in the Statement of objectionable items.

The practice of making advances discouraged.

46. Notwithstanding the license allowed in paragraphs 42 and 45, it will be the duty of Range Officers to abstain, as far as possible, from making advances on any account, and they should endeavour to maintain a system under which no payments are made excepting for work actually done.

Payments to Contractors to be made directly by Range Officers.

47. All payments to Contractors will be made as far as possible, by the Range Officer himself, by cheques to be paid directly to the Contractors, and not conveyed to them directly or indirectly through the medium of Subordinates, and these will be entered in a separate Cash Account, to be kept by the Range Officer himself, of all payments for works made directly by himself.

Personal account to be kept with each Contractor.

Form L.

48. A personal Ledger or Account Current will be kept by the Range Officer with each contractor employed by him, showing on the one side the payments made, and on the other, the value of the work done as per certificate or bills filed (see Form L). This account is to be closed and balanced monthly, and a copy furnished to the Controller. A copy should also be furnished to the Contractor whenever he desires.

Account of Petty Contractors.

Form M.

49. In cases of petty contract work, and especially when several Contractors are employed on the same work (as *e. g.*, in constructing the embankment of a road, or in excavating a canal), a more convenient way of exhibiting the account with the Contractor is shown in Form M. By this arrangement a separate account is kept with each Contractor, and only the sum of the transactions is carried into the Contractor's Ledger, to a head "Petty Contractors." The work done and payments of the items chargeable to works will be shown by attaching Form M to the Station Books. This form may be used, at the discretion of the Range Officer, for all petty contracts not made on regularly accepted tenders.

Subordinates' accounts of purchases charged to works.

Forms NI and NII.

50. Purchases for works in progress paid for by the Táluq Overseer will be charged in the Cash Book, and entered in the Cash Account of the Station Book for the work (Page 4 of Form C), the Vendor's receipted bill (Form N. I), when such has been furnished, being sent up with the monthly accounts as a voucher. The Vendor's receipted bill for purchases made by Range Officers for a particular work, or for stock, will be furnished in Form N. II.

Accounts of materials for which vendors Bills are not received.

Form O. I.

51. The account of materials purchased for works by Táluq Overseers for which Vendors' bills are not received, will be rendered in Form O. I.

Dealers to be encouraged to send in their bills for supplies.

Form N. I.

52. But dealers supplying stores should be encouraged to send in their own bills monthly, blank forms (Form N.) being supplied to them for the purpose. Receipts for the payments made should be taken on the back of the original bill. The paying Officer will be responsible that the proper stamp is affixed to the receipt in every case.

Range Officer's List of purchases.

Forms O. II. and O. III.

53. In cases where the dealer is unable to submit his own bill to the Range Officer, for the purchases made directly by the latter, a list of purchases (Forms O. II and III.), will be prepared in the Range Office.

Materials for works and stock.

54. This list will show the materials purchased by the Range Officer for each work, or for stock, as the case may be; the articles bought for the former will be entered in the Station Books of the different works, those for the latter in the Range Officer's Abstracts of stock received.

Road Metal Accounts. Form P.

55. Purchases of road metal should be detailed in Form P. before being brought into the regular contract or purchase accounts, and should be attached to the Overseer's Station Book.

Payment for purchases to be made by Range Officers.

56. All purchases should, as far as possible, be paid for directly by the Range Officer where Contractors or suppliers are within his Range, and can receivepayment direct.

Note Book.

57. In addition to the regular accounts prescribed above, every member of the Engineer and Upper Subordinate Establishment will be expected to keep a Note Book containing the original rough Memoranda on which the entries in his accounts are made, showing the gangs of laborers counted, the measurements taken of works, and of materials received; with any other information calculated to assist in preparing the accounts and verifying the entries contained in them. This Note Book is always to be available for inspection by any superior authority.

SECTION II.

Accounts Compiled in the Range Office.

Compilation of Disburser's Accounts.

Form Q.

Form R.

1. In so far as he is himself a disburser, the Range Officer will keep a Cash Book and other accounts, exactly as a Táluq Overseer. This Cash Book will be kept in Form Q; and besides it, a Treasury account, or Pass Book of the Cheques issued daily should be kept up carefully in the Form R, which illustrates the manner in which the entries should be posted. The following section relates to the compilation of the accounts of the whole Range which takes place in the Range Office.

Examination of Táluq Accounts.

2. On the receipt of the Táluq Accounts in the Range Office, they must be carefully examined in detail, and their arithmetical accuracy tested by the Accountant. The entries in the copy of the Cash Book will also be carefully compared with the entries in the different detailed accounts of works, &c., and with the vouchers attached, and its balance compared with the Cash Balance Return. The Accountant will attach his initials to every account thus examined, in token that he has found it to be accurate.

Points for examination.

3. The attention of the Range Officer should be principally directed to seeing—

First.—That the Accountant has examined thoroughly the accounts as prescribed above.

Second.—That the Táluq Cash Books have been prepared in proper detail, so that the entries in them can be readily abstracted under the recognized classified heads; also, that those entries are repeated in their proper places in the different works accounts, viz., Station and other books and vouchers.

Third.—That the quantities of labor and materials used are reasonable, compared with the amount of work done.

Fourth.—That the Station Books, or other accounts of works, have been clearly prepared, are supported by proper authority, and admit of being compiled in the prescribed form. If he find himself unable to understand any of the accounts, they should be at once returned to the Táluq Overseer, to be made clear, or the latter should be required to attend the Range Office, if within reach, to furnish the needful explanation.

Accounts to be initialed by Range Officer and check measurements to be recorded upon Station Books.

4. The initials of the Range Officer should be attached to every account examined by him, in token of the fact, and that to the best of his belief, the account is complete and satisfactory. At the same time, the Range Officer should record upon the Station Books or other accounts of works, the check measurements which he may have made.

Stock Accounts to be kept.

5. In addition to a compilation of the cash transactions of his Range, the Range Officer is charged with the duty of keeping the accounts of his stock transactions.

Separation of Stock from Tools and Plant.

6. Public Works Stores are divided into the two main classes of "Tools and Plant" and "Stock." The expenditure on account of the first named class appears as a final charge in the accounts of the year as soon as incurred; the articles purchased or manufactured by this expenditure are henceforth borne on the books in numerical returns only; and the responsibility of the departmental officers is limited to their safe custody and preservation.

Nature of Stock.

7. But expenditure on account of materials belonging to the second class is charged, in the first instance, to a suspense account, termed "Stock," which account is relieved as the materials are issued for use on the works, by being credited with their value.

Accounts of Cash and Stock to be kept distinct.

8. Thus the accounts to be kept and rendered by the Range Officers will comprise both the Cash and Stock transactions of the Range; but the two will throughout be kept quite separate and distinct.

Materials usually to be charged direct to works, and Stock purchases to be restricted within the narrowest limits.

9. Materials when purchased are, as a rule, to be charged direct to the works on which they are used, and only those materials will be brought on to the Stock accounts which are purchased for general purposes, or the subsequent application of which cannot be ascertained at the time of purchase. It will seldom be necessary, under proper management, to keep a stock of materials for general purposes, and Range Officers should endeavour, with proper foresight, to obtain materials as required for each work, and thus obviate the necessity of preparing and furnishing separate Stock accounts. Should it, however, under exceptional circumstances, be necessary to purchase materials on the Stock account, every effort should be made to limit the purchases to the lowest, possible dimensions; and it will be distinctly understood that purchases on the Stock account can be made only on the authority of the Superintending Engineers, who will satisfy themselves that the articles cannot be obtained as required for particular works.

Manufacture of materials by Táluq Overseers.

10. When materials are required to be manufactured by Táluq Overseers for special works, all payments on that account made by them should be charged to the works, and entered in the Cash Accounts attached to the Station Books, under the head "Manufacture of Bricks," or "Manufacture of Chunam," &c., as the case may be. As the materials are turned out and used upon the works for which they were made, the quantity and value of the materials used will be entered *separately* and distributed over the sub-heads of the estimates in the account appended to the Station Books of "Materials not charged within." The manufacture of materials by a Táluq Overseer should not be undertaken, except with the express permission of the Range Officer.

Manufacture of stock for general purposes.

Form V.

11. Payments on account of manufacture on the Stock account, *i. e.*, for general purposes, will be entered in the Stock Abstract V. The restrictions prescribed in the purchase of materials for general purposes will apply equally to manufactures on the Stock Account.

Booking the Accounts.

12. The Accounts of Táluq Overseers having been examined, as above described, will next be carried through the Range Officers' books.

Cash Abstract Book.

13. The first book to be posted is the Abstract Book of cash receipts and payments, Form S. This is posted from the Táluq Overseer and Range Officer's Cash Books, each entry being entered in detail in the proper column.

Abstract of Cash Receipts.

14. The Abstract of Cash Receipts is divided into the following heads, which comprise all the sources of receipts of public money by Officers of this Department. Recoveries of current year's expenditure, hitherto brought as cash or transfer credits, will not so appear in future, as the net expenditure only will be debited monthly. All recoveries made from works *in progress*, whether appertaining to the expenditure charged off in the current or previous years, are to be deducted from the expenditure of the month, and the net only charged. Recoveries of over-payments or advances relating to *completed* works, will be credited as Miscellaneous Receipts.

(1.) Treasury Drawing Account; for credits granted.
(2.) Cash from Treasury; for Cheques cashed and placed in chest.
(3.) Miscellaneous Imperial Receipts, comprising rents of buildings, where realized by Public Works Officers; fines; surplus cash found in chest; sale of tools and plant; recoveries for barrack damages; over-payments refunded, &c., &c.
(4.) Income Tax.
(5.) Stock sales; for amount of sales realized.
(6.) Miscellaneous advances recovered.
(7.) Deposits; for cash received in deposit.
(8.) Transfers within Range; for advances by Range Officer to a Táluq Overseer recovered, or transfers from one Táluq Overseer to another.
(9.) Transfers from other Ranges, Districts or Departments, for cash received from them.

Abstract of Cash Payments.

15. The Abstract Book of Cash Payments shows in like manner all the Cash Payments made throughout the Range in the month, classified under the following heads:—

(1.) Cheques cashed; by Treasury cheques cashed and placed in chest.

Expenditure on Budget Heads divided under the main heads of,

(2.) Original Works.
(3.) Repairs.
(4.) Establishments; divided into Salaries, Travelling Allowances, and Contingencies.
(5.) Tools and Plant.
(6.) Stock purchases.
(7.) Stock; for manufacture, and carriage of stock materials.
(8.) Miscellaneous advances, including all items which cannot be charged to any specific head or work; *e. g.*, payments on account of a gang of laborers or mechanics, who are to be employed on various works; advances to Subordinates on first appointment to the Department, &c.
(9.) Deposits; for refunds of deposits.
(10.) Transfers within Range; for advances made by Range Officer to Táluq Overseers, or transfers of cash from one Táluq Overseer to another.
(11.) Transfers to other Ranges and Departments; for cash payments made to or on account of any other Range.
(12.) Advances to Civil Officers for works.

(13.) Payments to Treasury on account of miscellaneous receipts of the Public Works Department.

(14.) Profit and Loss; for cash lost or stolen.

Cash and Book transfers.

16. The Abstract Book is completed by adding at foot of the Táluq cash entries all book transfers of cash to be debited or credited to other Ranges, as per letters of advice received; also the credits to be afforded to the miscellaneous advances account, for advances worked off—See paragraphs 69 to 71.

All heads rarely required.

17. It is unlikely that the cash transactions of any Range will ever be so numerous and diverse as to require entries under all, or even many of these heads of receipts and payments; but every item of receipt and expenditure in the Public Works Department will fall under some one of these heads, and under no other.

Cash Account Current.

18. The Abstract Book, as above described, contains a record of all the cash transactions within the Range, as well as of the cash payments made beyond the Range on account of it; and from it the monthly Cash Account Current (Form T.*) is next prepared.

* Form T.
With Statements K and U, as accompaniments.

Range transfers to be omitted.

19. The Cash Account Current, being a record of the cash receipts and disbursements of the Range, does not take note of the inter-Range transactions. The transfers of cash from the Treasury to the chest, and the transfers of cash between Táluqs are consequently omitted from this account; on the other hand it shows on the debtor side the miscellaneous advances adjusted, and includes them in the account of works *per contra*; it also shows the transfer payments made in other Ranges, which, although cash actually paid on account of the Range, have not appeared in any Táluq Cash Books.

Stock Abstract Book.

20. The Stock Accounts are next prepared by the Range Officer. Abstracts of materials received and issued will first be completed in Forms V. W. X. and will then be posted into the Stock Abstract Book, Form Y. This consists of three parts.

Forms V, W, X, and Y.

Receipts of Stock.

21. The first part shows the sources of receipts and heads of account to be credited, and brings together the total charges debitable to the account of Stock.

Heads of Credit.

22. The different heads, the credits to which make up the total debit to Stock, are:—

(1.) Cash; for payments on account of manufacture and carriage of Stock.
(2.) Stock purchases; for value of stock purchased or received from Contractor during the month.
(3.) Stock; for stock materials used up in manufactures, and for value of materials manufactured.
(4.) Value of materials received from old or dismantled buildings, or found surplus.
(5.) Miscellaneous advances and payments, for value of recoveries in Stock.
(6.) Transfers within Range; for value of materials issued from one Táluq to another.
(7.) Transfers from other Ranges, including London supplies.

Issues of Stock and Heads of Debit.

23. Part II. of the Stock Abstract Book collects the credits to the Stock accounts of each Táluq for value of Stock issued, and details the different heads of account to be debited, which are as follow:—

(1.) Original Works.
(2.) Repairs.
(3.) Tools and Plant; for value of Stock issued in making up the same.
(4.) Stock sales; for value of Stock materials sold.
(5.) Stock; for value of Stock materials issued to manufacture.
(6.) Transfers within Range.
(7.) Transfers to other Ranges or Departments.
(8.) Profit and Loss; for value of materials lost, stolen, or destroyed.

All Heads not required.

24. As was noticed above (paragraph 17) regarding the heads of the Cash Abstract Book, the whole or even many of these heads of Stock receipts and issues will rarely be required in those Ranges in which it may be found indispensably necessary to keep a Stock of materials. In most Ranges, Stock accounts will not have to be kept, as materials, as a rule, are not stored for general purposes in this Presidency.

Stock Abstract Book, Part III.

25. Part III. of the Stock Abstract Book shows the sum total value of receipts and issues, but distributed by the sub-heads or classes of materials into which Stock is divided, as per classified list.

Stock Account Current.

Form Z.

26. The Monthly Stock Account Current, Form Z, is then prepared from Parts I. and II. of the Stock Abstract Book. The entries in it differ from those in the latter, in that the transfers between Taluqs, which cancel each other, are excluded.

Half-yearly Stock Registers.

Form AA.

27. The half-yearly Stock Reigister (Form AA.) will be posted monthly from the Statement of Receipts and Issues (Form V. W. X.) The balance at the end of the half-year should be carefully checked and actually counted by the Range Officer. Trifling discrepancies between the nominal or book and actual balances may be disregarded, such discrepancies being adjusted by increasing or reducing the rates for actual quantities, so that the money value of the whole may hold good. Serious discrepancies must be at once enquired into and reported to the Superintending Engineer. In every case, the Register of the succeeding half-year will open with the actual balances.

Completion of Station Books.

28. The Station Books of works will now be completed by entering the value of Stock issued to the works, and also the value of materials charged direct to the works, which have been entered in the Station Books of Táluq Overseers, but have been paid for by the Range Officer. The receipts of Stock in the purchase lists and contract accounts will also be carefully compared with the charges debited to Stock in the Abstract Book, so that the correspondence of the debits and credits on this head of account may be complete. The recoveries from the account of miscellaneous advances must also be duly charged to the works concerned. The Station Books and other accounts of works are then posted into the Register of Works (Form BB I.)

Form BB I.

Register of Works.

29. The Register of Works contains a record of every original work or repair estimated to cost more than Rupees 2,500, shewing the expenditure month by month compared with the Station Book. But when a work is completed in the same month in which it was begun, it need not be entered in the Register.

Works not exceeding Rupees 2,500, maintenance grants, &c.

30. In the case of works, the estimate for which does not exceed Rupees 2,500 each, and in that of maintenance grants and other repairs the outlay on which cannot, in the opinion of the Superintending Engineer, be divided under sub-heads, the works Register will show merely the charges against the work in cash and stock, under "Labor" and "Materials" respectively; but for all other works the expenditure will be classified against the different sub-heads of the estimates, and rates struck monthly on each description of work done up to date.

Index to Register of Works.

31. The Register of Works will be supplied with an Index; neatly kept for ready reference.

Report of Progress.

Form CC.

32. So soon as the Register of works is posted, the monthly Report of Progress (Form CC.) should be prepared, which, with the Cash and Stock Accounts Current, have to be submitted to the Controller for audit.

Entries in Report of Progress.

33. The Report of Progress shows in a clear form the expenditure in cash and stock on each work in progress; the estimate or authority on which each work has been undertaken; the expenditure up to date; and the rates at which the different items of the estimate have been executed. The entries relating to measurements of work done will be obtained from the Register of Works.

Items of works not in progress and rates on items of an estimate below 50 Rupees.

34. Items or sub-heads of a work which are not in progress during the month, but on which expenditure has been previously incurred, need not be detailed in the Progress Report, but may be lumped together as "other items."—(See examples in form of Progress Report). Rates need not be struck on such items of an estimate as cost less than Rupees 50 each, which, may also be included under the head "other items." Works completed during the year should be continued in the Report of Progress until the last month of the year; but the details of work done need not be given after the clearance for the month has been granted—columns 11 to 14 will then be left blank.

Works costing not more than Rupees 2,500, maintenance grants, &c.

35. Works estimated to cost not more than Rupees 2,500 each, as also maintenance grants for roads and canals, and other repairs of the description alluded to in Rule 30 need not be detailed by sub-heads, but only the total cash and stock expenditure need be shown in the Report of Progress; but as a voucher in support of such payments, an abstract of the Station Book should be rendered monthly in the form of an account of expenditure or of a bill showing the particulars of the labor and materials employed. In the Abstract of Station Book or Bill for the last month in which outlay has taken place, the date on which the work was last inspected by the Range Officer should be inserted, and a certificate should be furnished that the work has been well executed and that it has been completed in accordance with the estimate, any deviations being at the same time explained in the certificate.

Contract works how shown.

36. Contract work will be detailed in the Reports of Progress in the same way as work done by departmental labor. But when the payment made to a Contractor is in excess of the value of the work done by him, the value of the different items of work done, as per the contract certificate, will be detailed, and the balance

of the advance made will be shown as a payment to Contractor. Similarly, when the value of work done exceeds in amount the payments made to the Contractor, the amount due to him will be deducted, and the difference will be the amount chargeable in the Report of Progress and Register of Works.

Works exceeding Rupees 2,500, in cost.

37. On the completion of a work exceeding Rupees 2,500 in cost the date of last inspection by the Range Officer should be entered in the Progress Report in which the final outlay is accounted for; and a certificate should be furnished similar to that prescribed in Rule 35. In the event of a work commenced in the first half of an official year not being completed by the close of the second, the date of its last inspection by the Range Officer, should be entered in the Progress Report for the month of April.

Classification of Report of Progress.

38. The works in the Report of Progress will be detailed in the following order:—

IMPERIAL.

(1.) "Original works."
(2.) "Repairs."
(3.) "Establishment."
(4.) "Tools and Plant."
(5.) "Stock," divided into manufactures and carriage.
(6.) "Stock purchases."
(7.) "Deposits re-paid."
(8.) "Miscellaneous advances."
(9.) "Advances to Civil Officers."
(10.) "Transfers."
(11.) "Profit and Loss."
(12.) "Stock sales."

Comparison of totals in Progress Report with cash and stock accounts.

39. The total of each of these heads will obviously agree with the corresponding charges in the Cash and Stock Accounts Current, and the accounts should be compared for this purpose.

Classification of Works "Imperial."

40. Original works and repairs should be detailed in the Progress Report under the heads:—

(1.) "Military."
(2.) "Civil."
(3.) "Agricultural."
(4.) "Communications."
(5.) "Miscellaneous Public Improvement,"

thus following the classification used in the Budget Estimate.

Classification of Works "Local."

41. Works executed from Local Funds should be entered in the same order and classification immediately after Imperial works, and the column in which the grants of the year are given should distinguish the particular source of the grant, viz., "Income Tax," "District Conservancy," "Educational," or "Port Funds."

Establishment.
Form DD.

42. Establishments will be shown under the three heads, Salaries, Travelling allowance, and Contingencies. The first two will be entered in the lump, the details being given in the Acquittance Rolls Form DD.

"Tools and Plant."
Form G.

43. The expenditure on Tools and Plant will be detailed against the different sanctioned estimates or other authorities for incurring the expenditure in the same way as original works and repairs. Such expenditure will be usually charged in the Cash Book of the Range Officer himself, and an half-yearly Return of the Receipts, Issues, and Balances will be rendered to the Controller in Form G. like that rendered to the Range Officer by the Táluq Overseer.

Manufacture of Stock.

44. Manufactures on the *Stock* Account, if there be any, will be detailed like original works, the progress or out-turn being shown.

Deposits.

45. The Report of Progress will give details of deposits, specify the names of the parties to whom the deposits have been re-paid, and the particulars of the items.

Miscellaneous advances.

46. The items of miscellaneous advances, and transfer payments, will all be detailed in the Progress Report.

Manufacture accounts.

47. For the accounts of manufactures, in which it is essential that the actual results should be distinctly recorded, a separate account will be kept in the Register of Works (Form BB. II) of each manufacture.

Form BB. II.

Carriage of stock.

48. The cost of carriage of materials on stock to works will be charged in the station books or other accounts of the works.

Stock supplied to works executed by contract.

49. Stock supplied to works under execution by contract will be charged to the works. The value of such stock, if he agree to accept it, may also be charged to the Contractor, like cash, upon the contract certificate, and in the Contractor's Ledger; but the charge must be vouched by the Contractor's receipt, in token of his acknowledgment of the debit.

Stock from other Departments.

50. Stock received from any other Department is not to be brought on to the books at a money value. The amount should either be taken as a reduction on the estimate of the work on which the stock is used, or to reduce the rates of the articles belonging to the sub-head concerned, as may be most suitable. Supplies of timber from the Forest Department will be credited to that Department, through the account "Transfer," and will be charged to work, or brought on to stock, at their money value. Supplies from a Public Works Manufactory, such as the Presidency or Dowlaishweram Workshop, will be paid for in cash, and will not be carried through the Transfer Account.

Summary of accounts to be submitted for audit.

*Form T. II.

51. The monthly accounts to be submitted by the Range Officer to the Controller, in addition to the Cash Balance Return,* will consist of

(1.) Cash Account Current with Statement U.
(2.) Stock Account Current, with Stock Abstract, Part III.
(3.) Progress Report of Expenditure.
(4.) Copy of Contractor's Ledger (for the month only.)
(5.) Copy of Petty Contractor's Accounts.
(6.) Progress Report of adjustments of the account of Miscellaneous Advances.

Vouchers to accompany accounts.

52. The accounts will be accompanied by vouchers, as follows:—Abstracts of the Station Books for works not exceeding Rupees 2,500 and for maintenance grants and other repairs of the description alluded to in paragraph 30; Accounts of expenditure on Petty works of not more than 200 Rupees each; Receipts of Contractors for all payments either on the Contract Certificates, or separate, as the case may be; Contract Certificates;

Form DD.

Acquittance Rolls received for payments to Establishment (Form DD.); Account Sales of Stock sold; Invoices of Stock transferred; and Receipts for all miscellaneous payments, including transfers and advances exceeding 50 Rupees.

Station and Cash Books to be forwarded to Controller whenever required.

53. The Controller may require the Range Officer to furnish, in addition to the above, the original Station Books of Works, or the Range or Táluq Cash Books, or any other original account of the Range whenever the ordinary monthly accounts appear defective or deficient in detail, or when, from any reason, it may appear desirable to call for further information.

Statement of objectionable items.

Form EE.

54. The monthly accounts will also be accompanied by a Statement of objectionable items (Form EE,) in which the Range Officer will record everything objectionable in the accounts, especially excessive charges for purchases, or rates of work, and cases of work undertaken without sanction, or without estimate, or without Budget appropriation.

Objectionable items in the accounts of Subordinates.

55. Under the system of account above described the Range Officer will receive credit monthly, for the whole of his Cash expenditure, including the disbursements of his subordinates; but should he object to any items in the accounts of his subordinates, he should notice them in the objectionable item statement, and specify whether he considers the amount should be retrenched when, if the Controller and Superintending Engineer concur, the retrenchment will be enforced.

Retrenchments of salary.

56. It should be held, however, that a money retrenchment from a Subordinate's pay will usually be the least fitting penalty in such cases; extravagance, carelessness, and bad work, will be suitably noticed by reprimand; stoppage of promotion, reduction in grade, or even removal from the Department according to the nature of the offence; and a retrenchment of pay should, as a rule, be limited to cases of expenditure being incurred; in direct opposition to orders, and to cases of dishonesty. And whenever a retrenchment has to be enforced, it will seldom be desirable to retain the person retrenched in Government employ. The proper check on the waste or misappropriation of money is to be looked for in the vigilant care and good management of the Range Officer, rather than in any system of retrenchments from the pay of members of the Department.

Accounts when due from Range Officers.

57. The accounts of each month are to be rendered to the Controller by the end of the succeeding month, and in order that this may be done the Range Officer should require the prompt and punctual submission to his office of the accounts of Táluq Overseers.

Accounts when due from Táluq Subordinates.

58. The monthly accounts of Táluq Overseers are, under ordinary circumstances, considered as due in the Range office on the 5th of the month following that in which the expenditure took place if the Táluq Overseer be within a day's post; if the distance of the Táluq Overseer be greater, a day more will be allowed for each day's post.

Course to be pursued when Táluq Accounts are delayed.

59. In the event of the Range Officer not receiving the accounts of a Táluq Overseer within a week after they are due, he should relieve him of his charge, leaving him to complete his accounts, and report the circumstance to the Superintending Engineer.

Range accounts may be prepared without Táluq Accounts.

60. If the monthly accounts of a Táluq are not received by the end of the succeeding month, the Range Overseer being shown as part of the cash balance against him, and the omission of the accounts being noted in the Account Current; in such case the detailed disbursements will be incorporated in the Range accounts in the month in which they are received.

Disallowance of salary for delay in rendering accounts.

61. In the audit of establishment charges, disallowance of salary must be made for any undue delay in the submission of monthly accounts by parties concerned.

By Táluq Overseers.

62. If the accounts of any Táluq Overseer are in arrear more than one month after the close of the month to which they refer, half his departmental salary will be disallowed and the retrenchment will be final, unless an explanation be afforded which shall satisfy the Government that the cause of delay was beyond the control of the individual concerned.

By Range Officers.

63. If the accounts of a Range Officer are not received in the Controller's office within two months of the close of the month to the transactions of which they refer, his Staff salary, if a Military Officer, or half his entire salary, if a Civilian, shall be disallowed, and the disallowance shall be final, unless an explanation be afforded which shall satisfy the Government that the default has arisen from causes beyond the control of the individual concerned.

Rule invariable.

64. The Controller has no option, but is bound to act upon this rule without exception, and the term "Accounts," as used above, is to be held to apply to all periodical accounts or returns relating to cash and stores, which have to be rendered to the Controller's office.

Establishment and Travelling Allowance Bills.

65. The Range Officer will prepare a monthly bill for the salaries, and another for the travelling allowances of the whole establishment of the Range. The salary bill should be prepared in Form FF, and the Travelling Allowance bill in the form now in use. These should be despatched to the Controller's office for audit before payment, on or after the last day of each month, the Travelling bill being sent through the Superintending Engineer. The disbursement of salaries or travelling allowances before pre-audit, except on competent authority, is prohibited.

Form FF.

Payment of salaries.

66. Payments of salaries should be made, as far as possible, directly from the Range Officer's office by cheques; such payments should be charged at once to the head Establishment, and not as Advances to Táluq Overseers, and will consequently not be brought into the cash accounts of the latter.

Deducting Income Tax.

67. When salaries are paid in specie, the net amount, after deducting Income Tax, will be paid, but the gross amount will be charged in the Cash Book, the Income Tax being credited per contra. But when salaries are disbursed by means of cheques, the cheque will be drawn to the gross amount, and the Income Tax will be recovered in specie.

Proceedings of the Madras Government, Public Works Department,
19th August 1865.

Payments to funds and family remittances.

68. Payments to funds and family remittances will be made by the Range Officer, or other member of the establishment from his private purse, and will not appear in the Public Works Accounts.

Distinction between transfer and miscellaneous advance account.

69. The management of transfer accounts requires care to ensure prompt adjustment and prevent mistakes. When cash is paid on account of another Range, as for example, an advance to a Subordinate on first appointment to the Department, the account "Transfers" will be debited, and the transaction, so far as the first Range is concerned, will be a final one. But prompt advice should be sent to the Range Officer of the Range to which the Subordinate is posted, who will thereon credit the account "Transfers," and debit the account "Miscellaneous Advances." When the advance is recovered, he will credit the latter account and debit "Cash."

Transfers between Ranges.

70. A similar procedure will be adopted when purchases are made by one Range Officer on account of another; such payments will be debited by the paying Officer to "Transfers," and by the Officer, on whose account they are paid, to the "Stock Purchases" account.

Miscellaneous advances.

Form K.

71. Advances made to Subordinates or others attached to his own Range for the collection of workmen, &c., will be debited by the Range Officer at once to the account "Miscellaneous Advances." So will be also all advances to Officers of other Departments for supplies, *e.g.*, to a Collector to supply workmen, or to procure materials.

Transfers in books.

72. The procedure for carrying Transfers, and the recoveries of Miscellaneous Advances through the books, has been already explained, (see paragraph 16.)

Distinction between deposits of Cash and Government Securities.

73. In dealing with deposits, a clear distinction is to be made between Cash and Government Securities. The latter will not be brought into the cash or deposit accounts, but will be forwarded through the Superintending Engineer for safe custody in the Civil Treasury. A Register will be kept by the Superintending Engineer of all securities passing through his office. The interest on such securities will be drawn by the Range Officer, on the application of the depositor, from the Treasury by means of Transfer Receipts, for which payment will not be required from the Range Officer. The Transfer Receipt on delivery will be made over to the depositor, and will not be carried through the Cash Book.

Conversion of Cash Deposits into Securities.

74. When a depositor applies to have his Cash deposit converted into Government Securities, the Range Officer will charge the amount actually paid for purchase of such Securities to the debit of his Deposit Account, which will be henceforth reduced to that amount, and will forward the Securities to the Superintending Engineer for custody as above.

Transfer of Deposits to Savings' Bank.

75. Similarly, when a depositor applies to have his deposits placed in the Government Savings' Bank, the amount will be remitted by Transfer Receipt, the account "Deposits" being debited, the amount will be henceforward recorded in the Savings' Bank Books, and disappear from those of the Range Officer.

90. In regard to excesses over Budget appropriations, items of excess not exceeding Rupees 500 need not be reported. Such small excesses will usually be counterbalanced by savings on other items, and will not appreciably disturb the equilibrium between the Budget grant and expenditure. But for all excesses above grants of more than Rupees 500 on each work, a specific additional appropriation should be applied for, unless the official year has expired.

Excesses above appropriations.

91. When retrenchments are made, three months' grace will be allowed for reference to Government or further explanation, at the expiration of which time, if satisfactory explanation be not afforded, or if the order of the Government for remitting it have not been recorded, the retrenchment must be enforced by deductions from the next salary drawn by the person concerned. Such deductions, which must not exceed one-fourth of the Staff or consolidated salary for the month, will be credited as fines in the accounts.

Retrenchments how to be enforced.

92. Any items which require the special orders of Government previously to being finally passed should be distinguished in the objectionable item Statement. Such are all items of loss of cash. Losses of stock may be either debited to the Stock account, or charged to the profit and loss account, and reported to the Government on the merits of each case.

Items to be specially referred to Government.

No. 467. ORDER THEREON, 19th August 1865, No. 2,413.

ACCOUNT, No. 69.

1. With this letter the Controller submits the Manual of Public Works Accounts called for in the Orders of Government Nos. 1,137 and 1,257, dated 28th April and 9th May 1865 respectively.

2. In the preparation of the Manual, the Controller has kept in view the orders communicated in paragraph 5 of the letter from the Secretary to the Government of India, No. 306A, dated 10th April 1865. These orders prescribe—

1st.—That the Accounts of the Public Works Department shall be based upon actual disbursements of cash made.

2nd.—That every disbursing Officer shall obtain a monthly clearance for his expenditure.

3rd.—That a clear distinction shall be maintained between Accounts of cash and stock.

4th.—That the receipts and expenditure of Public Works disbursements, from whatever source obtained, and on whatever account disbursed, whether from Local or Imperial Funds, shall be brought into the regular Public Works Accounts, so as to be finally passed through the books of the Controller.

3. The Government approve of the Manual generally, and of the principles on which the Rules have been prepared. They will now proceed to notice such portions of the Controller's letter as call for remark.

4. Paragraph 7. The attention of all Range Officers is specially called to the necessity for strict adherence to the rules under the head " Purchase and Contract Accounts." Every effort should be made to extend the contract system to all descriptions of works, and it will be the duty of Range Officers to afford every encouragement to contractors by measuring up, and paying for works undertaken by them with the utmost punctuality. An adequate supply of blank forms of contract certificates and bills should be kept in every Range Office.

5. Paragraph 10. The preparation of Station Books, under sub-heads of estimates, will be restricted to works exceeding Rupees 2,500 in cost. For works estimated to cost from Rupees 201 to Rupees 2,500, as well as for maintenance grants for roads and canals, and for other repairs, the expenditure on which cannot, in the opinion of the Superintending Engineer, be shown under sub-heads, the Station Books will be prepared under the two heads " Labor" and " Materials." No Station Books will be required for works costing Rupees 200 and under.

6. The mode of accounting for expenditure incurred on works costing from Rupees 201 to Rupees 2,500, and on repairs of the description alluded to in the preceding paragraph proposed by the Controller, is approved. As no object will be gained by furnishing the Controller with the original sanctioned Estimates for

such works, the Government consider it unnecessary to require their submission by Range Officers. In the final accounts for *all works estimated to cost Rupees* 2,500 *and under, and for the repairs above mentioned*, it will be sufficient if Range Officers certify that the works have been well executed, and that they have been completed in accordance with the sanctioned plans and estimates.

7. Paragraph 13. Although the Manual does not specially provide for the Accounts of Range Officers and Táluq Overseers being inspected by Superintending Engineers, it will nevertheless be the duty of those Officers to take advantage of every opportunity which presents itself, on their tours of inspection, for examining the accounts and cash chests of their subordinates, and to correct and bring to notice any errors or irregularities which they may discover.

8. Paragraphs 14 to 16 and 20. The Government consider it inexpedient to issue any orders which will render the grant of a monthly clearance to Range Officers contingent on their inspecting every work entered in their Progress Reports (Form C) once every quarter. It is the business of a Range Officer to inspect the works within his charge as often as it may be possible to do so, and the Government will rely upon the Superintending Engineers exercising such control over their Subordinate Officers as will ensure the duties of inspection being efficiently performed. On the completion of a work exceeding Rupees 2,500 in cost, the Range Officer will enter the date on which he last inspected it in the Progress Report in which the final outlay is accounted for, and he will then furnish a certificate similar to that adverted to in paragraph 6 above. In the event of a work commenced in the first half of an official year not being completed by the close of the second, the date of its last inspection by the Range Officer should be entered in the Progress Report for the month of April. All cases in which these orders are not attended to, will be brought before Government in the Controller's Statement of objectionable items.

9. Paragraph 17. It will be sufficient if the outlay* on works up to 2,500 Rupees be entered in the "Register of Works" under the heads "Labor" and "Materials." The quantity of work executed may be omitted.

* In Cash and Stock

10. Paragraphs 19 and 20. Range Officers will furnish the Superintending Engineers of the Divisions to which they are attached with a complete copy of their Progress Reports. It is necessary that the Superintending Engineers should be kept informed of *all* the transactions of their Subordinate Officers. The Progress Reports to be furnished to the Collector and the Military authorities will be limited to those portions which appertain to works.

11. The Controller will communicate with the Superintending Engineers with the view of ascertaining whether printed blank forms can be obtained from the Collectorate Presses for the use of Range Officers. If it be found that the local Presses cannot supply the forms, the Controller will arrange for their being struck off at the Government Press, and he will take measures for securing complete uniformity in the forms to be used in the several Range Offices. The Controller is

Proceedings of the Madras Government, Public Works Department,
19th August 1865.

authorized to furnish the Accountant General, Public Works Department, with a copy of every blank printed form which may be adopted in his own or in the local offices.

12. Paragraph 21. Superintending Engineers will make arrangements, at an early date, for transferring to one or more of their Range Officers the "Tools and Plant" at present in charge of their respective Storekeepers.

13. The attention of the Officer in charge of the Store Department will be drawn to the remarks in paragraph 22 of the Controller's letter. Range Officers will observe from Rule IX, Section 2 of the Manual, that the keeping of Stock Accounts is not essential, and that by following the course therein laid down, of purchasing and manufacturing materials, as required, for particular works, the monthly returns relating to stock may be dispensed with, and they and their Establishments relieved of the labor and responsibility in connection with these accounts.

14. Paragraph 23. The Government agree with the Controller that the Cash and Stock Journals, Ledgers and Sub-Ledgers, which, under the Bengal Code, are required to be kept in the several Range Offices, are not essential to the system, and may therefore be dispensed with.

15. His Excellency in Council is unable to approve of the proposal contained in paragraph 24 of the Controller's letter. It is altogether anomalous that Accountants, who are entirely under the orders of the Range Officers, should owe allegiance to the Controller, and be responsible to him for the correctness and regularity of their accounts. Such an arrangement would place the Accountants as well as the Range Officers in a false position, and would cause the control of the latter to become a mere nullity. It will however be clearly understood that calls made by the Controller on the Range Officers either for original vouchers, or for explanations in regard to the accounts of expenditure submitted for audit, should be promptly attended to, and that on all occasions in which the Controller or his Deputy, or any duly authorized member of the Controller's Establishment, examines the accounts of a Range, every attention should be paid by the Accountants to the instructions or suggestions which they may receive.

16. In the concluding paragraph of his letter, the Controller applies for a grant of Rupees 25,000 per annum from Local Funds for the increased Establishment represented to be required in his Office. The Government observe that the difference in the strength of the Bengal and Madras Controller's Offices is not much out of proportion to the relative expenditure in the two Presidencies, and that the difference in the scale of pay for the several grades of servants is not confined to the *Public Works Department*. Before going further into the subject, the Government require something more definite than the vague proposal now before them.

17. With these remarks, the Government resolve to circulate the Manual to the Officers and Subordinates of the Public Works Department for information and

guidance, and for immediate adoption. Any further information which may be required by the Local Officers regarding the new system of Accounts will be supplied on application to the Controller.

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

To the Superintending Engineers,
" Controller of Public Works Accounts,
" Accountant General,
" Officer in charge of the Store Department,
" Special Executive Engineers,
" Public, &c., Departments,
" Revenue Department,
" Military Department,
} With a Book of Forms.

Exd. S. T. Augustin.

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Office of the Controller
of Public Works Accounts
Madras 29th June 1865

No. 520.

From
Captain J. F. Fischer R.E.
Controller of Public Works Accounts

To
Colonel C. A. Orr R.E.
Secretary to Government P.W.D.
Fort Saint George

Sir,

I have the honor to forward herewith the Manual of Accounts for the Public Works Department of this Presidency, compiled under the Orders of Government noted in the margin. It is made up in two sections the 1st being for the guidance of Salary Overseers and the 2nd for that of Range Officers. The following remarks will explain the principles on which the rules in this Manual are based.

G.O. No 1137 dated 28th April 1865 para 8.
G.O. No 1257 dated 9th May 1865.

2 In communicating the detailed Rules and Forms drawn up in Calcutta for the revised system of Accounts recommended by the English Commissioners which are embodied in a new edition of two Chapters of the Bengal Code received with Colonel Dickens letter of the 10th April 1865, the Government have directed attention to the

portions

portions specially indicated by Colonel Dickens as being applicable throughout India which were ordered to be embodied in the Manual in question, and in respect to the few adoptions have been made dependent on the extent to which they may be found suited to the Circumstances of this Presidency. Care has been taken to adhere to these instructions as closely as possible, and the five points noted in para 5 of Colonel Dickens letter as essential to the new system of Accounts to be observed by every Local Government have been scrupulously attended to. These are.

1st That the Accounts be based on actual disbursements of Cash made.

2nd That a Monthly clearance be given to every Disbursing Officer for his expenditure.

3rd That a clear distinction be made between Accounts of Cash and Stock.

4th That Receipts and Expenditure by Public Works Disbursers from whatever source obtained, whether "Local" or "Imperial" Funds, be brought into one and the same regular Public Works Accounts.

3 Every possible endeavour has also been made to preserve uniformity in the mode of exhibiting details in the Accounts of Disbursers as recommended in para 7 of Colonel Dickens letter in order that the final Accounts viz: those to be rendered from the Controllers Offices generally to the Accountant General Public Works Departments may be framed in one uniform plan, and this will be evident from the fact that several, if not most of the rules in the Bengal Code have been adopted in the Manual to the very letter, with the forms to which they have reference, modified only as respects the titles of the Officers and Subordinates who are to work them out in this Presidency. I will now proceed to notice those rules in the Bengal Code which are not to be adopted in this Presidency as well as others not observed here but which are recommended to be followed.

* paras 4 - 586 of Section I Chapter XIX Bengal Code.

4 * The rules and forms providing for Imprest Accounts with Overseers are not suited to this Presidency where permanent advances are never made to Sirdars Overseers or other Subordinates. The limit for such Advances, about 200 Rupees apparently, is not adapted to the wants of the Subordinates generally. It will hardly in any case be sufficient for a Sirdar

* See form No 3 part 1 Bengal Code.

Overseer

Overseer, whose requirements should fluctuating Monthly according to the working season, are comparatively much larger, and it is therefore held to be inexpedient to adopt the plan of a permanent Advance or Imprest of a large sum with each Paling Overseer, when such an Advance if wisely used should be equal to the maximum amount of his disbursements for any one Month, while besides the risk incurred by keeping such a large sum in his hands the Cash balances will be greatly augmented thereby, and a corresponding sum will be kept unemployed or be unavailable for expenditure within the year, for the rules require that immediately on the Subordinate presenting the sum expended by him it should be recouped to him so as to bring up the Standing Imprest to the original Amount; leaving by this arrangement the full Amount of the Imprest with every Subordinate at the beginning as well as the end of the Month as a portion of the Cash balance in hand; which will Amount to a considerable Amount if the Imprests or balances with nearly 200 Subordinates are taken together. Moreover the adjustments of the Imprest Accounts daily, twice a week or weekly, provided for in the Bengal

para 6 Section I Chapter XIX Bengal Code.

Bengal rules is not practicable in this Presidency where the Head Quarters of the Paling Overseer is generally distant from that of the Range and as a Civil Treasury is within easy reach of every Paling Overseer at which he can cash from time to time the Cheques given to him by his Superior, the Range Officer, there is no need of a Standing Imprest.

5. In lieu of the rules for the Imprest Accounts is substituted the old rule in para 6 of the "Rules for drawing funds and keeping Accounts" which provides for funds being taken up by Paling Overseers twice in every Month on Cheques of small sums to be cashed as occasion requires; the issue of Cheques for small sums and the cashing of them when actually required, if carefully observed, is the best prevention to an accumulation of large Cash balances, and as Cheques now hold good for three Months, instead of only one Month as formerly, no difficulty can be experienced in making payments to Contractors or Dealers in Cheques to be cashed by themselves, nor will any delay occur in obtaining funds, if proper Arrangements are made for supplying Paling Subordinates with a sufficient number of Cheques to

last.

* Page 394 printed C.C. 13. 2. 94.

last until the next remittance becomes due.

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No special form of Cash Book except the Imprest Cash Account is provided in the Bengal Code for the Sub divisional Officer, corresponding with our Daily Diary. The form given for the Executive Engineer of a Division is made applicable to the Sub. divisional Officer, in substitution of the Imprest Cash Account; where he draws Cash direct from the Civil Treasury and has a variable Cash balance. This form however does not consider suited to the Daily Diary of a Presidency where obtain funds indirectly viz: on Cheques drawn by the Range Officer. The Cash Account for Bengal Executive Engineers is required to have double columns to receive the Cash and Treasury Credits and the payments in Cash (Specie) and by Cheques distinctly. The Daily Diary of a Treasury Credit for a Month, for though he sends up an Estimate of his bi-monthly requirements the whole amount thereof is not absolutely placed to his Credit, but he is furnished with Cheques to such an Amount as the Range Officer considers will suffice for his requirements for a fortnight, which Cheques as the cashier will be brought to credit in his Cash Account as a receipt, and be

changed

Form No 3 part I Bengal Code.

Form No 3 part I and para 7 section I Chapter XIX Bengal Code.

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charged off when disbursed. I have therefore substituted the simple form of Cash Book given in Chapter XVIII of the Madras Code further the form of Cash Book provided for the Executive Engineer of a Bengal Division anticipates a great portion of the payments being made directly by the Sub. Officer. It shews disbursements made by him on account of balances Travelling Allowances and Contingencies, payments for Stock Articles purchased or Manufactured, details of the payments made on Imprest Accounts of Subordinates, transfers of funds to Sub. divisional Officers and Subordinates, entered as advances to them to be accounted for in their Cash Books, besides Advances to Civil Officers &c. The Range Officer in this Presidency does not generally keep a regular Cash Book, nor post all payments by his Subordinates into a Cash Book properly so called, except in a few instances where payments are made directly by a Range Officer for works under his immediate supervision without the intervention of Daily Subordinates. He simply distributes Cheques according to the requirements of his Subordinate

and

* published in Circular No CLXXXII of the Chief Engineer dated 3rd April 1861.

Form No 4 part I Bengal Code.

and receives their Cash Books and Vouchers accounting for the manner in which they have disposed of the funds supplied to them. If a Cheque Book or the counterfoil will show all the Cheques issued in a Month and will enable him to make a comparison of these Entries with those in the Subordinate Overseers Cash Book. Some Range Officers have thus no Cash payments at all to make directly, nor have they a Cash Balance in their own hands. The Bengal System, may however be made generally applicable to this Presidency by requiring that all payments on account of Salaries Establishments and Contingencies should appear in a Subordinate Cash Book to be kept by the Range Officer, who should enter the Amounts of all Cheques issued in disbursements on this Account in his Cash Book, which Cheques need not be brought into the Sabordinate Cash Book though some of them may be given in payment of the Salaries and Allowances of the Sabordinate Overseer and of his Establishment. By this arrangement the payments of Salaries &c. in the form of Advances out of funds given for works, which is sometimes done and very irregularly

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can be prevented, as no Salaries nor other charges coming under the head "Establishment" need appear in the Sabordinate Cash Book. Special and Miscellaneous Advances which may be made by a Range Officer on the Authority of Superintending Engineers as well as Advances to Civil Officers should also be properly conjoined to the Range Officers Cash Book and I propose that in the Cash Book of the Range Officer should also be entered all payments made by him directly to Contractors, or Suppliers on account of Materials for Stock or for works in particular, as well as all expenditure by him on Manufacture of Stock or Manufacture of Materials for works. It is believed there is no uniform practice here as respects such payments and it is well that the proposed rule should be strictly enforced to relieve Sabordinates from a duty which had better not be entrusted to them.

7

The rules given in the Bengal Code under the head "Contracts and Purchase Accounts" I would notice in this place as connected with the subject of accounting

paras 66 to 90 Section I Chapter XIX Bengal Code.

For

for expenditure on such work. These Rules are new in this Department but they were communicated to the Government in a Special Circular from the Government of India, and were intended to be taken into consideration with the whole subject of Accounts. The Rules and Forms given provide very fully for all the transaction likely to occur under the above head and they show the manner in which payments are to be made to Contractors and Dealers and the Kind of Certificates, Receipts, and Bills, to be obtained from them or to be made up by the Public Work Officer on their Accounts. I have therefore fully embodied them in the 1st section of the Manual, and consider it very desirable that Range Officers should be enjoined to observe them strictly and to keep up the Accounts &c in the forms laid down as carefully as possible. Range Officers are required by these Rules to keep all the Accounts of Contracts and Purchases in their own Office, the Clerk Overseer having simply to draw up the

Circular No 26 dated 10th July 1862 in the Establishment No: 536.

Certificate

Certificate of measurements taken by him of Contract works where he may be entitled to do so Monthly. But payments are to be made to Contractors by the Range Officer direct, and these are to be regulated by the Amount or value of work done as by the contract rates as shewn in these Certificates. Advances in excess of work done being discountenanced as a rule, and where made in exceptional cases are not to exceed the Amounts of Security in deposit.

The above rules provide also for all Certificates and Bills being obtained in Duplicate and in order that Contractors and Dealers &c may suffer no loss of time in this respect Range Officers should be enjoined to keep an adequate supply of printed blank forms of such Documents so that they may be filled up in the Office promptly and thus save the Contractors the time and trouble of filling up the several details which are required to be inserted in these Certificates as a necessary Check on the work for the

purposes

purposes of this Department. Every engagement should be held out by Range Officers to Contractors as contemplated in these Rules, by carrying out the periodical measurements of works undertaken by Contractors punctually at the end of each Month, if not oftener, so that payments may be made to them as frequently as possible, and Range Officers should be warned that no evasion of the examination at proper times of Contract work will be passed off on the score of trouble or want of opportunity in taking the measurements, nor should Contractors on the other hand be obliged to stop progress and submit to taking of measurements for small works frequently where they are content to wait for the payment of their Accounts on completion of work; when they should be promptly paid up. These remarks have been made at such length in order that Government may enforce the strict observance of the Rules, if proved of.

8

The Bengal form of Station

or Daily Book as it is newly called demands a few remarks, it being the Chief record of the daily transactions and outlay on works. The body of the Daily Book is arranged in the same form as the Station Book now in use here, but there are a few additions in the form which make it quite complete and these are proposed to be added to the Station Books now in use here. Revised forms suited to Masonry, Irrigation works, and Roads are amongst those now submitted. One of the additions referred to is an opening page in each Station Book to give the quantities of work done up to date of Report as compared with the last reported quantities; which will thus shew the progress made in the work itself. To this is to be appended a summary of the Charges of the Month distributed among the several Sub heads of the Abstract Estimate, this summary including expenditure on the work by both the Daily Overseer and Range Officer and is to be filled up as respects the expenditure by the latter, in his own Office on receipt of the original Station Book from his Cash Book, and other accounts,

and

1st page of Station Book
2d and 3d pages of Station Book to be a Daily Account of the work.
4th page of Station Book to show progress in measurements and summary of charges.
5th page of Station Book to show materials employed daily.
⊗ Account of materials not included in above.

and the totals thereof will be made up at the same time. The Bengal Code permits charges for all works which do not exceed Rupees 2,500 in estimated cost, as well as for many others in which the separation of the Sub Heads of the Abstract Estimate during progress, is difficult to be approximately distributed at the end of the Month by the Executive Engineer in the Summary or the opening page of the Station or Day Book. In such cases it will not be necessary of course to keep separate Station Books so to shew the distribution of the workmen and materials employed day by day among the several Sub divisions of the Abstract Estimate. The exception as respects works not exceeding Rupees 2,500 is apparently intended as a relief to the Subordinate from the labor of keeping up separate books or one book arranged under several heads, but it does not exempt him from the requirement to fill up the quantities of work done viz: the taking of measurements monthly; while on the other hand it increases the labor of the Range Officer in that he has to work out or calculate an Approximate Estimate every Month of the charges for the works under 2500 Rupees to be distributed

Para 19 Section I
Chapter XIX

the Summary of the Station Book among the several Sub heads of the Estimate pro. forma monthly; but some portion of this duty is lessened by another exception as respects works not more than 500 Rupees in cost for which no distribution either of actual or Approximate charges to the Sub-heads is to be made, and for works not above Rupees 200, for which no Station Books nor any distribution of charges are at all required, but a simple account of daily outlay on labor and materials is called for.

There will thus be four distinct procedures to be observed as respects the primary Accounts of works to be kept according to the Bengal Code - viz:-

1st Works exceeding in cost Rupees 2500 each are to have Station Books in which labor and Materials actually employed are to be distributed and charged to the respective Sub-heads of the Estimate at bonâfide cost of each.

2nd Works not exceeding in cost Rupees 2500 each and such as are difficult to separate the Sub Heads of Estimate; are to have Station Books in which the labor and materials

actually

actually employed are to be shewn without any separation of the charges but for which an approximate Estimate of the proportionate charge debitable to each Sub-head is to be made monthly.

3rd Works not exceeding in cost Rupees 500 each are to have Station Books in which labor and materials are also to be shewn without separation of Sub heads, and for which no approximate charge to each Sub head is to be made up monthly.

4th Works not exceeding in cost Rupees 200 for which no Station Book is at all to be kept but the outlay on labor and materials is to be accounted for Monthly in a simple account.

10 I consider the above four fold way of dealing with works in progress in the first or primary Accounts to be kept upon them is likely to lead to difficulty and delay. The present plan here is to require the classification of the Station Book for works of not less than 2000 Rupees, those below that limit being entered in Station Books without

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a distribution of Charges to the Sub heads. This plan may I consider be allowed to continue with the modification of the money limit to Rupees 2500 instead of Rupees 2000 - to correspond with the limit in the Bengal Code, but I would not recommend the rule of requiring the Executive Engineer to make up an approximate Estimate of the cost each month under every Sub-head, as besides the fact that such an Estimate may be very arbitrarily or erroneously made up, the result of the labor which this duty will entail on our Range Officers will not be such as to give an adequate check in the outlay under each Sub head of Estimate. I would propose that instead of the Approximate Estimate being made up every Month for works not exceeding Rupees 2500 that an abstract of the Station Book be made up Monthly in the form of an Account or Bill of Expenditure, giving particulars of the items under labor and materials as in the present Bills for works under Rupees 2000, and that these Abstracts or Bills be invariably made up Monthly by the Range Officer, which can be done very

very easily from the fact of their being only a compilation of the totals of the Station Book for the Months - Such an Abstract sent Monthly with the Progress Report will be a better Voucher for the Office to check prior to granting the Monthly clearance for the bonâfide cash Expenditure, but to complete the final Audit of the same viz of Expenditure on works not exceeding Rupees 2500, I would recommend the transmission to this Office of the original sanctioned Estimates for such works immediately on their completion with the last Abstract of the Station Book or Bill in which expenditure thereon is accounted for; and that a Certificate or Report be given on the Estimate itself of the completion of the work in accordance with the sanctioned plan and Estimate and accounting also for any deviations therefrom. The Estimate can then be compared in this Office with the expenditure reported in the several Abstracts of the Station Books, and any irregularities or deviations reported in the Statement of the objections if required by para 30 of the Bengal Code to be submitted to Government. By the above procedure the submission

para 30 Section 2 Chapter XX and Form 150 part.

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to this Office of copies of the Abstract Estimates sanctioned by Government and by Local Authorities for works not exceeding Rupees 2500 can be dispensed with, and the Superintending Engineers Office will be saved the labor of copying these out - I would further propose the substitution of the above-mentioned course for all maintenance Grants for line of roads and Canals exceeding Rupees 2500 in Estimated cost, for as the outlay on these works cannot be separated under the several Sub heads of the Estimate, without great difficulty, and in fact no regular Estimate is made up annually for them, and for this reason the present form of quarterly Bills arranged according to the Sub heads of the Estimate was permitted to be dispensed with in such cases - This exception may also be extended to other repairs or improvements the expenditure in which it will be difficult to separate under the Sub heads of the Estimate, such an exception being made in the Bengal rule, but to prevent undue advantage being taken of such exceptional cases I would suggest the sanction of the Superintending Engineer being

to this Office of the Original Estimate on completion of work with a Certificate of the kind already alluded to.

11— Form of Daily Report is provided in the Bengal Code for Baluy and other Subordinates who may be stationed at the Head Quarters of the Range Office. It represents the details of labor and Material used daily on each work, and is to be sent the day following to the Executive Engineer or Range Officer, the form being kept up with a Counterfoil which contains the same details to be returned by the Subordinate. From this Daily Report the Station Book for each work is required to be posted up in the Range Office daily. by which plan the subordinate is relieved of the duty of keeping up Station and Cash Books, and of making the payments directly as the cash payments can thus be easily made by the Range Officer direct; and charged in his Cash Book at once. This procedure is not new here for at the Presidency a daily report almost of a similar form, is submitted by the subordinates employed on the works to the Range Officers, although not specially provided for in the

Para 16 Section I Chapter XIX of the Bengal Code and Form N5 in part I.

being specially obtained by the Range Officer in every such case in which Station Books are reported to be difficult to keep under the several Sub Heads, and all works thus undertaken will be reported to Government in the Statement of objectionable items sent from this Office under previous special sanction to the change of procedure is communicated to this Office. For works not more than 200 Rupees in cost the course proposed in the Bengal Code may be pursued in this Presidency as Station Books may well be given up in such cases, and be substituted by the simple Account of expenditure in the form No 7 part 1 Bengal Code, but I would not recommend such an Account being written on the back of the Requisition for the work as proposed in para 22 of that Code. There may be regular Estimates properly sanctioned for works of this limit, (Estimates being dispensed with under existing rules for only petty works of Rupees 50) and the numbers of works coming up to it will be large. In respect to these also (excepting petty repairs under Rupees 50) I would recommend the transmission to

para 22 Section I Chapter XIX.

the present rules - It has however been provided for in the Manual and can be adopted not only at the Presidency but at Bangalore and other Military Cantonments where several works are in execution at the same time, and the Subordinates will thus be relieved of the duties of submitting Accounts and Returns in excess of what is absolutely necessary for maintaining a proper check over his actions. If such an arrangement were not made, the Subordinate would find it a difficult task to render the Accounts laid down for his guidance, where works are numerous chiefly Masonry and in progress at the same time, with only one Journal Book on Rupees 15 and two Ledgers on Rupees 6 each, the fixed scale of Establishment for all Subordinates of that Class; which would be sufficient for only those Subordinates in which expenditure is confined to a few small works.

12 A form of Station Book adopted to Civil or Irish work is provided for in the Bengal Code, which is not suitable to

Para 25. 76 and 77 Section I Chapter XIX Bengal Code.

now in use here as laid down by rule, it is simple and is applicable to work done on regular or Petty Contracts as well as without special Contracts, and can be used chiefly for work done by Bunders &c., This also has been included in the Manual as completing the primary forms necessary for Accounts of works in progress.

13 The Bengal rule requires that the disbursers Original Cash Book should be sent up in the 1st of every Month to the Executive Engineer, and that for this purpose the former should be supplied with two Cash Books to be used in alternate Months. I have modified this rule by requiring that for the original or Office Copy of the Cash Book a proper bound book should be used, and a duplicate of it kept up at the same time in loose sheets which should be attested at the end of the Month and forwarded to the Range Officer. This will save time in the copying of the Cash Book if this duty were deferred to the last day of the Month, and will leave to the Subordinate.

Para 28 Section I Chapter XIX Bengal Code.

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the profession of his original Cash Book as a Voucher to be produced in evidence should it be required at any time before the Local Courts. The Duplicate Cash Book and the original Station Books required to be sent to the Range Officer are not amongst the Accounts and Vouchers to be submitted to this Office but they should be made available for transmission to this Office whenever they may be called for as provided for in the Bengal Code as well as in our own Rules, and for this purpose these Accounts should be kept in as the permanent records of the Range Officer; and the Superintending Engineer of the Division should on his tours of Inspection be required to examine these Accounts and see that they are kept up in the proper forms and are free from errors erasures &c.

14 It has been already stated that one of the additions to the Station Book is a record of the progress of the works as obtained from measurements taken Monthly. This duty necessarily devolves on the Sub Overseer or other Subordinate under whose immediate execution the work progresses. In the Bengal form of the Station Book a note is required to be made by the Executive or the Assistant Engineer of the Division, at the foot of the first page, as to whether the measurements were checked by the latter with such remarks respecting the same as may appear called for; but he is not required to account for any omission or delay in making the check measurements. By the existing rule the Range Officer here is bound to take measurements of all works of Rupees 2,000 and above quarterly in order to their being noted in the Quarterly Bills under the proper Sub heads of Estimate with the outlay during the quarter. Government have already ruled that in order to the principle of a Monthly clearance to the Disburser being maintained the granting of this clearance should not be made dependent on the Range Officer's Inspection and check measurements which cannot always take place Monthly. The clearance will therefore ignore from this Office

irrespective

see para 85 Section 2 Chapter XIX Bengal Code.

para 66 Section 2 Chapter XX Bengal Code and para 25 Page 211 C. B. Th Madras S.O.W.

para 2 Chapter XIX Madras Code circulated by the Chief Engineer on the 26 April 1861.

G.O. No 1635 dated 13 June 1865.

irrespective of the Range Officers' inspection, but as it is desirable that some limit should be fixed beyond which delays or omission to check measurements should be accounted for, I would recommend that the note at the foot of the first page should give information of the date of last inspection by the Range Officer with an explanation &c. counting for the omission to check measurements if not done for three Months from date of last inspection.

15. Taking into consideration the fact that our Salary Overseers are mostly of a grade some what lower than the Subdivisional Officers in the Bengal Presidency, who consist of Assistants and Sub Engineers and other superior classes of Upper Subordinates, & that on their measurements the Station Book are filled up, it appears to me desirable that some stress should be laid on the necessity for frequent inspection and check measurements by Range Officers, and that where an explanation of the reason & omission or delay in taking these measurements for three Months is not satisfactory, the fact should be noted in the Statement

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of objectionable items to be submitted to Government by this Office after communication with the Superintending Engineer of the division, in accordance with the provision in the Bengal Code. for a Monthly Report of all irregularities in accounts.

Title paras 28 to 30 Section 2 Chapter XX 13 Bengal Code and para 10 of Colonel Beckett's letter of 10th April 1865.

16 I may here remark that the necessity for taking frequent periodical measurements of works in progress in addition to the quarterly inspection fixed by rule was urged in the Chief Engineer Colonel Bensley's letter to Government dated 18th June 1860 para 38, in which it was recommended that the Monthly Inspection Report or Journal of all Officers and Subordinates should give an Abstract of measurements of work performed and cost thereof up to date of last examination, and that these measurements should be so recorded as to furnish an additional check to that which the final Bill for a work will afford in its details, and in the Certificate attached thereto of the work done up to its completion. This recommendation was then fully approved of by Government and Circulated with the Rules for Quarterly Bills for works of Rupees 2000 and upwards, while at the same

time

time the form in which the measurements were to be reported in the Monthly Inspection Note, was communicated for the guidance of all Officers of the Department. But there is nothing to show that the intended check has been properly maintained, and as the submission of Inspection Reports to this Office has been discontinued since the introduction of the system of Fixed Travelling Allowances, I am unable to say whether the details laid down in the rules in question are now reported to Superintending Engineers. Taking into consideration that so far back as the year 1860 two Chief Engineers, Colonels Bell and Horsley, recommended a plan for the periodical inspection and taking of check measurements of works in progress, to ensure an additional check over that given in the quarterly Bills, and that to this plan no objection was then taken, there appears to be no reason why the rules laid down in the present Manual for noting measurement in the first page of the Station Books for the check thereof by Range Officers at stated intervals of not less than three Months, if not more frequently, should not be strictly enforced.

A Fleming

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17. Assuming that the measurements of works in progress are correctly taken and reported in the 1st page of the Station Books by Subordinates, the Bengal Code provides a Register of Works (or Book which was never hitherto kept in this Presidency in the form now given) in which the quantities and value of work done to the end of each month under the several sub heads of the Abstract Estimate, for all works exceeding Rupees 500 are to be posted. By the alterations already proposed this Register will show the cost under each sub head of only works exceeding Rupees 2,500 but the Monthly progress on quantities can be posted for all works exceeding Rupees 200 under the sub heads in question without separate Station Books being kept under every sub head. This Register of works is to be posted by the Range Accountant after the Station Books are examined and completed by filling up the outlay of Cash by the Range Officers and values of Materials or Stock issued by him, and from this Register is to be prepared the Monthly Schedule of expenditure, which is

x Forms Nos: 25 Part I Bengal Code and para: 25 Section 2 Chapter XIX.

is a detailed report of Progress in a form somewhat different from that now in use here.

Volume No: 26 part I Bengal Code

18 This form of Monthly Schedule may be adopted in this Presidency with slight modifications to suit it to that of the Progress Report now in use by which name it would wish this Return to continue to be called, being more familiar to the Department and well applicable to it, representing as it does progress both of expenditure and quantities of work done during each month, and up to the end of the month, until the completion of the work or termination of the official year. It is thus a complete financial record of each work. The form of Schedule in the Bengal Code provides for the entry every month, of the particulars of the Estimate viz: the quantities rate and cost under each sub head. In the Progress Report it is proposed to avoid the entry and repetition of these particulars every month as they can readily be obtained from the copies of the Abstract Estimates which Superintending Engineers have been directed to furnish this Office. These copies can be filed here and so referred to when the Progress Report undergoes examination to facilitate which Superintending Engineers are furnish these copies monthly, written up in consecutive sheets and numbered regularly the numbers given being those which the Estimates bear in their Office Register of Estimates, and the same numbers can be quoted in both the Reports of Progress and Appropriation Returns in which the works may be entered.

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19- The Progress Report in the new form is also required to give the particulars of all disbursements made, and advances debited in the two Accounts current of the month (Cash and Stock) to be submitted to this Office, and should not be confined as at present to only particulars of the outlay on works. The manner in which these details are to be furnished is illustrated in the form, and it will be seen that by this plan the Progress Report becomes a complete Account particulars of all the disbursements during the month whether in Cash or by issue of Stock. The particulars to be given in this Return are essential for the posting up of the Journals, Sub Journals, and Ledger.

× See paras: 29 to 43 in Sec: 2 Chap: XIX Bengal Code and Form C.C. attached.

For

for each Range to be kept up in all Executive Offices according to the direction in Chapter XX Section 2 Bengal Code. And the Government desire that a copy of the Progress Report should be furnished by Range Officers to the Superintending Engineer of the Division, an order to this effect should be issued, and where it may not be held essential to have a copy of the entire Return, the labor of making out duplicate copies of which may be considered too great, an extract thereof so far as relates to works only may be made up in the Range Office Monthly and submitted to the Superintending Engineer.

20. As the original Station Books of works will not be transmitted to this Office Monthly, the fact of check measurements having been made by the Range Officer and his explanation accounting for delay or omission to make an Inspection of works, given in a note at the foot of the Quarter page thereof, will not be known to this Office, unless noted also in the Monthly Report of Progress

under

under each work (excepting for those under 50 Rupees each understood) and shown therefore provided for such notes being made in the new form of Report of Progress. This information will be of use to Superintending Engineers also who will thus have the means of learning both the progress in cost and quantities and the fact of check measurements of these quantities having been made by the Range Officer at the proper times, and they will have the means of reporting upon any irregularities in this respect or of such other kind as will properly enter into the Statement of objections Cable items to be sent to Government Monthly. A copy of the Progress Report is also believed furnished under existing rules to the Collector of the District, and in Military Cantonments as well as at the Residency to the Military Authorities, but under the present enlarged form Extracts of those portions affecting works only will be sufficient for the information of those Officers. The labor of furnishing these Extracts will be considerably lightened by the adoption of printed blank forms on good foolscap paper, such precaution being very necessary for

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the preparation of the chief financial record of the month. On the Bengal rules great stress is laid on the necessity for observing printed forms ready at hand to fill up all the Returns for Collectorate Offices and in the Collectorate Offices cannot strike off the requisite number of forms for use in all the Range and Salt Offices it is desirable that permission should be given to this Office to have the forms made up at the Presidency in either the Government Printing Establishment or in Private Offices. A large sum (Rupees 13,000) is set apart in the printed Budget for 1865/66 of the Bengal Government for printed forms to be made up in the Central Office and if it is held advisable to have the forms struck off at the Presidency and in Private Offices an adequate grant of funds should be made. Such an arrangement will have the advantage of ensuring uniformity in the forms made up, in size and paper, and will also facilitate the proper arrangement and record of the Returns to be rendered to this Office for under the new system the number of Accounts and Returns to be received from the Range Officers will be great. In a Circular from the Accountant General Public Works Department communicating to this Office the Resolution of the Government of India and the two revised Chapters of the Bengal Code with parts 1 and 2 of the forms to which they relate, it is required that a copy of every blank printed form which may be adopted here be furnished to his Office and great stress is laid on the necessity for careful attention to the preparation of the blank forms, in order to their being exactly adapted to the purpose in view, and be in all respects complete, so as to lead to economy of stationery and labor in use. Should the Government authorize the transmission of the blank forms which may be printed hereafter, this Office will attend to the requisition as respects forms which may be struck off for it as well as for the Range and Salt Offices, but the latter may present different varieties in size &c. as each Range Officer may have them made up.

21- The paragraphs in the Bengal Code relating to "Cashiers" and "Store Keepers" do not apply here, where these are no subordinates of these Classes employed in each Range or Division of Public

para: 47 to 56 Sec: 1 Chap: XIX under the head "Cashiers" and paras: 57 to 65 in the same Sec: under the head "Store Keepers"

Public Works on the Special duties as-
signed to them by the rules in this
Section of the Code. The Sub-
here perform the duty of Cashier and
the rules and Forms for the Keeping of
Cash and Station Books by this Office
-cisely indicate what should be done
by them under this head. Three Plates
are in the Custody of the Overseer he
will have to be responsible and account
for the same under the rules in the
Manual relating to "Tools and Plant"
Kept up for General use Gratuitously
Numerical Register is to be maintain-
-ed and receipts issues and balances
reported half yearly - see Forms 26 to
30 of the 1st Section of the Manual.
There are Store Keepers attached to this
-sent to the Offices of Superintending
Engineers who Keep up the like Ac-
-counts of Tools and Machinery received
and issued through them to the
Ranges and of such as may remain
in their custody, but such Accounts
will have to be discontinued as
soon as the Range Officers are placed
in direct account with this Office,
when the "Tools and Plant" section

of the Superintending Engineers Office will
either have to be distributed amongst the
several Ranges in the Division or be kept
at the Range Office situated at the Head
Quarter Station of the Division in the
Accounts of which Range the Stores will
have to be borne.

22- As respects "Stock" materials viz:
such as are kept for general use or dis-
-pensed as the occasion of charge
of which to each particular work can-
-not be determined until the time of
issue. I should observe that such a system
is not very general here. Only for Timber,
Bricks, Coarse Lime is it necessary in
some Districts to keep "Stock," and this
not to any great extent or value. In
most cases the practise is being discon-
-tinued as Suppliers or Contractors now
furnish Supplies or agreements or Con-
-tracts entered into with them and the
receipts of Materials from them are charged
off direct to the work for which obtained.
In Bengal the system of Stock Accounts
appears to be general in all Divisions
and Stock is there augmented chiefly
by manufacture which seldom takes
place here. It is on this account pro-
-bably that the rules for the keeping
and accounting for Stock are
not so

Extract from the Report of the English Commissioners on the revised system of Pub. Accounts.

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in such detail and the forms as numerous in the Bengal Code. One of the essential requirements, in the introduction of the new system of Accounts, being a clear distinction between Stock and Cash Accounts a portion of the rules and forms which can be easily adopted here has been embodied in the Manual. These are 1st a Station or Day Book in which charges on account of manufacture of Stock viz: Bricks, Lime or Timber can be posted and divided under appropriate sub heads - 2d An Abstract of Stock materials received and issued and of balances in hand - 3d A Register into which charges for manufacture are to be posted prior to entry into the Monthly Report of Progress. 4th the Stock Abstract Book into which the values only under proper divisions are to be posted for the preparation of the 5th, which is an Account Current to be submitted to the Controller with part 3 of the Stock Abstract Book, as a Voucher in support of the Entries in the Account Current. Besides the above, an Half yearly Return of receipts issues and balances actually counted and and repriced is to be kept for "Stock"

as for "Tools and Plant." The rules in the Manual which are sufficiently clear fully explain the manner in which the above Accounts are to be made up and rendered by the Range Officers, but I do not propose their separate Accounts for each Taluq or Sub Division are to be kept up here as in Bengal. The Taluq Overseer with his limited Establishment of one Gumastah and two Lascars can never cope with the additional work and trouble required for these Accounts. I have therefore confined Stock Accounts to Range Officers only, and as their Establishments though increased and modified in the manner

See G.O. 13th June 1865 Ins: 1624.

suggested by me will have only two or three Accountants on small salaries it is desirable that the system of Stock Accounts should be restricted to actual requirements, and for this reason Range Officers should not be allowed to purchase or manufacture stock without actual necessity for the same, and not until the sanction of the Superintending Engineer has been obtained. They as well as Taluq Overseers are however permitted to keep Accounts of manufacture of Bricks or lime &c. for particular works to be charged in the Station Books.

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of those works in which the Articles so wrought up and used will be distributed to the proper Sub divisions of the Estimate.

Several of the rules in the Bengal Code respecting Manufacture of Stock and the keeping of Sub divisional Stock Accounts into the Executive Engineers' Books, so as to show the Stock transactions of each Sub division, and the Stock Ledgers laid down, with rules for averaging of prices for each division, are somewhat complex in detail, and do not apply, here, where Stock Accounts are not proposed to be kept for each Sub, and these are not therefore fully embodied in the Manual. The rules respecting Stock obtained from other Departments being entered nominally only at the values are not to be paid for to those Departments (under recent Financial Instructions) have however been adopted, and with these have been included instructions for dealing with Supplies from a Public Manufactory or Workshop or from the Ordnance and Forest Departments, in which cases it is required that the value of the Supplies should be brought to account in the Public

Works

Ber: paras: 26 to 34 Sec: 1. Chap: XIX and paras: 67 to 79 Sec: 2 Same chapter.

Ber: paras: 30 Sec: 2 Chapter XIX & paras: 56 to 60 Sec: 2 Chapter XV Bengal Code.

G.O. 29th September 1863 No: 2814.

Works Accounts by actual cash payments to the Public Works Workshop only and by transfer credits to the other Departments. It has been usual hitherto not to credit the Forest or Ordnance Department for supplies from them, the Articles received being either used on Works or kept on Stock for ultimate use without any value under the instructions noted in the margin, but as a new rule in the Bengal Code treats the Forest Department and the Cossipore Foundry Military Department exceptionally, probably with the view that the Accounts of these Departments may exhibit the Profit or Loss at which they are worked on account of the Public Works Department that rule is considered equally applicable here, as respects the Presidency Workshop which will therefore have to receive cash payment for the charges of Manufacture incurred by it and also credit for the value of Stock Articles issued therefrom, but not for "Tools and Plant" received from England the value of which is written off as an Initial charge in the Accounts on receipt. Stock Articles however received from England such as Iron, Steel &c. and issued out will have to be debited by transfer to the Range or Department on account of which supplied in order to remove the value of such Stock Articles

from

of those works in which the Articles so wrought up and used will be distributed to the proper Sub divisions of the Estimate.

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from

from the Stock Accounts of the Workshop into which they will have to enter in the first instance when received from England, and for this purpose the Electricity Store and Workshop will have to render in future distinct Accounts of Cash and Stock like all other Range Offices to which the same remarks proposed for Ranges should be adopted by that Department, separate from the Accounts of "Tools and Plant" including Machinery.

23. In addition to the Cash and Stock Abstracts and Accounts hereby to be made up and rendered monthly by Range Offices and which are essential to the keeping up of the Books of the Controller, detailed rules are given for an Journal and Ledger by double entries to be posted up monthly and closed annually. These Accounts are not essential to the system but are provided apparently as a check upon the Accounts made up for this Office as well as to give the Range Officer the means of ascertaining the receipts and expenditure of the whole year under the several heads provided in the Ledger and in order to the summing up of all the transactions of the year in a methodical manner.

Paras: 45 to 50 inc: 2 Chap: XIX Bengal Code and Paras inc: 27 and 28 in part I.

manner. To keep up such a set of Books for each Range would require the aid of a competent Book Keeper; but such an arrangement is not practicable with the limited sum allowed for each Range Office. In the Bengal Code it is stated that to aid the Executive Engineer in the compilation of his Accounts, a trained Accountant will be attached to each Division, such an Accountant is to be first trained in the Office of the Controller in Bengal and in most cases will be one of the large number now attached to it, where the compilation of Accounts conducted here at present in the Range and Superintending Engineers Offices, was performed, and it is these men who are to be detached to the Bengal Divisions on the transfer of their duty to the Executive Engineer of the Division, and they are to be on receipt of salaries much higher than those allowed here for the Range Accountants and will therefore be of a superior class and better able to perform the duties assigned to them, and in addition, to keep up the Journals and Ledgers by double entry above alluded to. But such a training is not practicable

Paras: 3 to 6 Chap: XIX Bengal Code.

Vide paras: 36 G.G. Circular of the Govt: of India dtd: 5th May 1856 No: 1257 Circular No: 28 of the Accts: Genl: P.W.D. dtd: 6th March 1863 with the Amendments.

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in this Presidency where Accountants would have to be detached to go Range's and the men selected will be those now in the Superintending Engineers and Range Offices whose services cannot be spared from those Offices to be sent all the way to the Presidency for the purpose of being trained in Book Keeping. For there will be no other competent men remaining in those Offices to conduct the current work during their absence. Besides this there are only 33 Public Works Divisions or Executive charges in Bengal, for which 41 well paid Accountants have to be detached and they have as many as 125 Clerks in addition being an average of 5 men for each Division, while the sanctioned scale for Range Offices provide one Accountant only on Rupees 60 for each, and in consequence of the great number of Accounts and returns to be made up by him it was proposed to revise this scale by increasing the the number to not less than 3 for each Range with smaller rates of pay because the total sanctioned grant on this account could

G.O. 1st Sept. 1865 No: 1476.
13th June 1865 No: 1624.

not

not be increased. This reason is sufficient of itself to confirm the objection to the keeping up of Additional Accounts. I would mention here that the form of Progress Report has been so modified as to give the Range Officer and the superintending Engineer the means of ascertaining the total outlay on works and the aggregate disbursements in the year, under every head, and thus one of the uses served by the Ledger required by the Bengal Code is attained.

24— Though it is not practicable for the reasons above given, to train 90 Range Accountants, by detaching one or three Competent Accountants from this Office, in the new duties required of them principally those of book keeping by double entry, still the duty of locally examining and reporting upon the Range Accounts should not be neglected, for which purpose one of the Principal Accountants of this Office should be detached occasionally. This is particularly enjoined in para: 40 of the Commissioners' Report in which it is pointed out that only by personal inspection of the Controller or his Deputy could arrears in the bringing up

of

of the Range Accounts and Books be prevented, and it is further required that the periodical inspection thus made should be duly recorded in the Office Books of the Range. It is also ruled in paras: 36 and 37 of the same Report that there should be an occasional interchange of Accountants between this and the Range Office for the purpose of teaching and keeping up uniformity of system and that the Accountants of the latter Office although in discipline under the control of the Range Officer should as regards Accounts form one of the body of Accountants owing allegiance to the Controller, and should be responsible for the correctness and regularity of the Accounts, so that when on Inspection duty the Controller or his Deputy should be supplied with that authority which should be possessed for the prompt correction of irregularities in Accounts, which Inspecting Engineers will be unable to do as effectually during

their tours of inspection, from the circumstance of the Accounts not passing through them as at present and the consequent addition of the Account Establishment now allowed them. The paragraphs of the Commissioners' report alluded to above are included in those noticed in paras: 18 of the Proceedings of the Government of India communicating the same, in which approval is given to the recommendations in paras: 31 to 40 of the Report, and in Lieutenant Colonel Wilkieson's letters No: 128 dated 17th May 1864 and No: 203 dated 26th May 1864 paras: 16 and 4 respectively that Officer

Vide Circular from Coll: of Arrachery dated 12th April 1864 No: 50A/1783.

Yours

keeps great stress on the necessity for these inspections being maintained here. There is no specific rule in the 2 Chapters of the Bengal Code on this subject but probably it appears in other parts of the Code in which the duties of the Controller are particularized, but the quotations given above are sufficient to suggest the desirability of orders being passed by Government confirming the recommendations made respecting the same. The earliest possible inspection of Range Officer's accounts immediately after the transfer of the compilation of Accounts to them is very necessary in order to see that they are opened out in the proper forms and that the new rules are well understood by the Accountants, whose education for the duties assigned to them can thus be easily ascertained.

Subscribed.

x Vide paras: 8 & 9 of Dir: Gen: Mr: Wilson's letter dated 15th April 1865 No: 306 A.

25— Chapter XX of the Bengal Code relating as it does to rules and forms of Accounts to be kept in the Controller's Offices generally, are not I consider necessary to be embodied in the Manual. They are made applicable throughout India and intended for observance by this Office and need not be circulated immediately for the information of the Department generally - Section I of this Chapter relates to Budget credits and appropriations with Forms of Registers to be kept there for posting the grants of the year and modifications made in them during it. In G.O. 19th June 1865 No: 1578 is communicated the instructions of the Government of India respecting the alterations to be made in the forms of the Returns to be rendered to the Accountant General Public Works Department monthly. To these are required to be added a Statement of Amounts charged to Appropriations the cases which come under this head being detailed in the rules on the subject - In a further letter from the Accountant General

x Monthly Appropriation Returns in three parts Nos: 43 and Nos: 18 Sec: 1 Chap: XX.

Forms Nos: 44 vide paras: 22 Section I Chapter XX.

Public

Public Works Department dated 3rd
June 1865 No: 12 a revised Form of Divisional
Credit Register in lieu of that in the
Code is again under instructions for
keeping of the same, and from which
as well as the rules and Forms in the
section generally it appears that the
monthly pieces of Credits for Funds
required by each Executive Engineer
is made in Bengal according to
favor of Staff Officer on this applica-
tion to this Office, and not through
the Superintending Engineer of the
Division, as in other Presidency, and
this course cannot be departed by this
Office, unless the Allowance for each
Charge for a whole year are fixed
in the Budget, and grants made
from the Reserve or Surrender under
allotments are authorized for each
Charge distinctly - All Executive
Superintending Engineers are im-
powered to make transfer
within Charges of Budget grants
&c. and only transfer between
Districts are authorized in Special

Public Works Department Circular No: 23 dated 30th August 1865 No: 2388.

Ditto Ditto Ditto 10th May 1866 No: 1276.

25

orders of Government, and so long as
the Appropriation Returns have to be
submitted by Superintending Engineers
and they are made responsible for a
proper and timely distribution of the Funds
it is desirable to continue the subdivi-
sion through them of the Appli-
cations for Funds, so that they
might have an opportunity of
ascertaining the cause, where sup-
plied for in excess of requirie-
ments, as they have frequently
been of late, and to which
attention has been drawn by
me. The revision in the Form
of Appropriation
& Returns to be submitted
monthly from this Office
does not necessitate an alter-
ation of the Forms of Re-
turns to be sent by Super-
intending Engineers and
they have been already inform-
ed of it. It will be seen
from

Circular No: VIII dated 4th June 1866 - Giving Office

from the note appended to the Form (No: 42 part 2 Bengal Code) of Return to be made by Superintending Engineers that it is to be forwarded by them to the Chief Engineer by whom it is transferred after examination to the Controller to be submitted in his Budget Requisition. The Annual Returns here due direct to this Office were duly received examined and tested. The note fixed in form: 19 of the Code for the transmission of the Returns to the Accounts and General with the 15th of every succeeding month for the transmission of the Pleasure cannot be adhered to as already explained to the Government of India and are transmitted by them in their Secretary's letter No: 198 A dated 10th March 1865.

Section 2 of Chapter XX relates to Audit and booking of the Range Accounts in this Office, but some of the paragraphs in it should be communicated for the information of the Department generally, and have therefore been included in the Second Section of the Manual. These are paras: 11 to 14 and 24 to 33, the adoption of which was left to this Government in para: 10 of Colonel Dickens' letter of the 10th April 1865, and were authorized in G: O: 15th June 1865 para. 2 to be adopted in this Presidency. The remaining portion of this Section relates to the procedure to be observed in conducting the Audit of Expenditure recorded in the Range Accounts and the mode of booking the Accounts in the Office, which latter is specially directed (para: 11 of Colonel Dickens' letter) to be kept precisely according to the manner explained in the Code and in the illustrative forms in form 12:

-27- Section 3 of the Code relating to

to Accounts of Expenditure of Imperial Funds on Public Works by Civil Officers or other Departmental disbursers; contains the rules already promulgated in the Orders noted in the margin, and the forms given for observance by Civil Officers as well as by this Office, are the same as those now in use from the 1st November 1864, and need not therefore be again published

G.O. 21st October 1864 No. 3023.

28— Section IV describing the Accounts to be kept of State Expenditure on Railways or other guaranteed enterprizes are based upon new rules now established. These have been communicated to the Consulting Engineers of the Railway and Irrigation and Canal Companies with the instructions given by the Government of India on the separate Communication to which allusion is made in para: 13 of Colonel Dickens' letter of the 10th April 1865; certain proposals made by the Consulting Engineer of the

G.O. 1st June 1865: No. 1474.

G.O. 10th June 1865. No 1600.

Irrigation

G.O. 1st July 1865 No. 1595 and 27th June 1865 No. 372 Financial Railway Department

Irrigation and Canal Company for the preparation of Bills for confirmation of land taken up, have been reported upon by this Office, and it is desirable that, one uniform course may be adopted as respects the Bills of both the Railway and Irrigation and Canal Companies, as in this Section of the Code, the same rules and forms of Account are made to apply to all guaranteed Companies and the Books to be kept in this Office in which the State Expenditure on account of these Companies is to appear, should be made up exactly as provided for in the Rules which are held to be applicable throughout India. This Section also has not been included in the Manuals, it not being necessary for the information of Public Works Officers generally.

29— Section V of the Code, which in para: 14 of Colonel Dickens' letter is said to be entirely new, and based on Codes in

in the Financial Departments of the Government of India, has formed the subject of a special correspondence, and their applicability to this Presidency in whole or partially is dependent on final orders to be yet passed, and could not therefore be embodied in the Manual.

30 The last Section (VI) of Chapter XX describes the Monthly and Annual Accounts to be rendered by this Office to the Accountant General, Public Works Department, as well as the Books to be kept by it, and as it is not proposed to publish this Section in the Manual, a brief description of these Accounts is given with the Nos of the forms thereof, as provided in para 2 of the Books of Forms, arranged under the Branches or Departments of this Office in which they are to be made up with information of the means available for the performance of these duties.

By Divisional Audit Branch

1st Monthly Journal of Cash and Stock receipts and disbursements for each Range posted from the monthly Stock and Cash accounts current of each Range.

2 Monthly Sub Journal containing details of each work in a Range (Imperial and Local) on which Expenditure has taken place monthly, classified under the five Budget heads posted from the monthly Reports of Progress.

3 Ledger for each Range of debits and Credits under main heads posted monthly and closed and balanced Annually.

4 Monthly Check or Trial Balance sheet posted monthly from debits and Credits in the Range Ledger under each head.

5 Register of new works and repairs executed by each Divl Officer posted from the monthly Abstract.

Register

6th Register of Budget Grants and Modifications, and of Credits issued monthly for each Range compared with Estimates on it.

7th Annual Statement of Original Work completed, compared with the sanctioned Estimate of above Rupees 2500 shewing the Expenditure during each year in which the work has been in progress and the authority under which passed.

By Appropriation Branch

1st Budget Register to be kept in three parts of Original grants and subsequent modifications for Major and Minor new work and Repairs from both Imperial and Local Funds

2nd Supplementary Register of the distribution of the grant for minor works between Government and the Superintending Engineer's and the Appropriations by them.

3rd Monthly Appropriation Return in three parts as the Budget Register to be rendered monthly

105

4th Statement of unauthorized Appropriations to be rendered monthly

5th Annual Appropriation and Outlay Account on Imperial works, accompanied by Schedules of Original works and repairs, shewing the expenditure on each work exceeding Rupees 2,500.—

6th Like Annual Account for Local Fund Works

By Account or Book Branch

1st Monthly Provincial Abstract of Cash Receipts under classified heads posted from the Journals of each Range.—

2nd ——— Do —— of Cash Disbursements posted from ——— Do ——

3rd ——— Do —— of Stock Receipts posted from ——— Do ——

4th ——— Do —— of Stock Disbursements posted from ——— Do ——

The above are to be submitted to

are posted.

17 Journal of Receipts and Expenditure by Civil Officers

18 Personal Ledger of Civil Officers

Account of State Expenditure on guaranteed enterprises

19 Abstract of State Expenditure on Railways posted monthly from the transfer Accounts in Provincial Abstract

20 Railway Journal posted monthly from the Abstract.

21 Railway Ledger posted monthly from the Journal.

22 Monthly Account of State Expenditure for Railways to be rendered to Accountant General Public Works Department

23 Annual Account of State Expenditure for Railways,

Separate Accounts in these last five forms will have to be kept and rendered of the State Expenditure for the Irrigation and Canal Company

Salary Branch

Salary - Travelling Allowance and Contingent Register, posted monthly from the Bills submitted for pre-audit.

Provincial

24 Provincial Monthly Register of Audited Charges for Extra Establishments under the head Direction, Construction and Accounts.

25 Register of Railway and Irrigation charges for land taken up

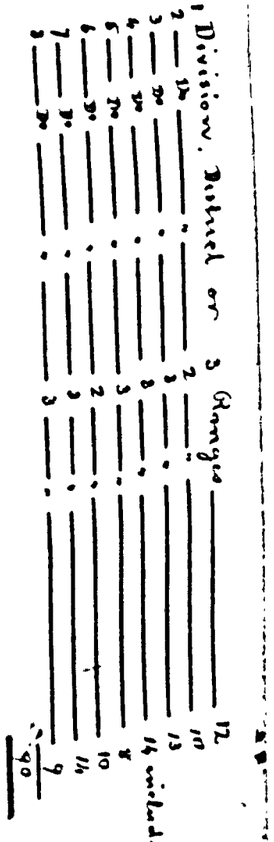
26 Leave and Service Register of each Officer and Subordinate in the Department for verification of Services for Leave, Pensions and Gratuties.-

27- The submission of the Annual Account of Public Works Revenue comparing the receipts with the Annual Estimate agreeably to form No. 52 is pending reference to the Government as regards the contents of the entire Section V of Chapter XX.

28 For the keeping up of the Accounts required of the Divisional Auditor's Branch above described, there are 18 Division Auditors available with 8 Sub Auditors or two for each Division, being the number which was sanctioned on the modification of the Establishment in June 1863, when these Auditors had to attend to only the auditing of Bills for Public Works Expenditure, and examining the

Reports

Reports of Progress and Classification Returns for each District rendered by the Superintending Engineers of Divisions. These Auditors will now continue to receive the Progress Reports but instead of one for each District, it will be one from each Range, and in greater detail, in lieu of Bills, besides a Cash and Stock Account Current with original vouchers, Abstracts of Station Books &c accompanying them, and they will have besides to post up the new form of Journal, Sub Journal, and Ledger for each Range. Taking the average of 11 Ranges for each Division, there will be 33 Books in all to be kept by each Division Auditor and Sub Auditor, besides the Register of works with each Civil Officer, and Register of Budget Credits &c already described. A Specimen of the Range Journal, Sub-Journal and Ledger as posted in the Office from only three months Accounts of one of the Ranges in the Madras District (viz the Mount Range Accounts obtained from Colonel Boileau Superintending Engineer 4th Division) is submitted for the inspection of Government to shew the amount of labor involved in posting



posting and keeping them up month by month.

33 For keeping up the Budget and Appropriation Registers and compiling the monthly and Annual Appropriation Returns there are only two Accountants available one of whom is a Sub or Assistant Accountant, and for all the remaining Accounts and Books including the Provincial Journals and Ledgers, and the Accounts of Civil Officers as well as those of the State Expenditure for the Railway and Irrigation and Canal Companies, there are but 2 Accountants with two Sub Accountants, in allowing which number for the compilation of Accounts under the new System, the particular forms and numbers of those now called for, were not known, nor could have been anticipated, for there are not only different from the forms recommended at first in the Report of the English Commissioners, but a great deal more in detail, and far in excess in number and variety.

34 Besides the above Accounts there are other periodical Accounts which are to be forwarded to the Government and these

(these are:-

1st Copies of the four Monthly Abstracts of Cash Receipts and Cash Disbursements, and Stock Receipts and Stock Issues in each Range, forwarded to the Accountant General Public Works Department, which was proposed to be substituted for the Statement of Expenditure and Bills submitted in two parts now furnished monthly. Forms of these Abstract, are herewith submitted

With G. O. 10th March 1865. No. 660

2nd Abstract of the Monthly Report of Progress shewing the Expenditure under Budget heads for New works and Repairs Imperial as compared with the allotment for each Range prepared in one, instead of two parts as hitherto, and a form of which also accompanies.

3rd Copies of the Annual Appropriation and Outlay Account and of the Appendices thereto shewing the outlay on each new work and Repair exceeding Rupees 2,500 - the Original being sent direct to the Accountant General Public Works Department.-

35 It has been usual hitherto to forward with the Monthly compiled or Progress Report of the whole Presidency, the Original Reports of each District received from the Superintending Engineer of the Division, but as the Reports are to be received for the current year from 90 Range Officers, and will include Local as well as Imperial works, and these will necessarily describe every work Original and Repair, it will be very inconvenient both for the Government to receive and this Office to despatch such a large number of Returns monthly, while they will be needed for constant reference in this Office, under the new System of monthly Audit and clearance. Any of the Original Reports which the Government may call for specially, as well as any other special Returns, will however be forwarded from time to time irrespective of the regulated periodicals above named.

36 In conclusion I beg to state that I do not think the Strength of my Establishment

Establishment is enough to cope with the additional work to be thrown upon it, and in comparison with that allowed for Bengal, its inferiority in this respect requires only to be put on paper to be clearly seen. In Bengal there are but 33 Divisions or Executive charges, and of course but the same number of Accounts for each will have to be kept. In Madras we have 90 Ranges and Separate sets of Accounts must be kept for all these. In Bengal they have 44 hands for their Account Office with liberal rates of pay, while here, we have but 34, for more than double the quantity of work to be done, (for the work required to be executed in keeping

Bengal Controller's Office

1 Accountant 1st Class		450--
1 —— Do		390----
4 —— Do —— 2nd Class @ 250		1000----
3 —— Do —— 3rd Class @ 200		600----
11 —— Do —— 4th Class @ 127 (average)		1397----
20 Accountants		3387----
22 Clerks average Salary 55 Rs each		1215----
Office Servants		123----
44 hands		5180----
Controller		994----
Deputy Controller		500----
	Rupees	6674----
	or Annually	80,088----
Presidency House Rent		4,350----
Office Contingencies		3,000----
Travelling allowances		2000----
Temporary Establishments		500----
Printing Forms		13000----
	Total Rupees	102962----

Madras Controller's Office

1 Head Accountant		400----
1 Second Accountant		200----
1 Third Accountant		150----
10 Other Accountants @ Rs 100 each (average)		1000----
13 Accountants		1760----
13 Sub Accountants @ Rs 46 each (average)		560----
8 Clerks @ Rs 28 each average		225----
Office Servants		75----
34 hands		2600----
Controller		1094----
Deputy Controller		496----
	Rupees	4190----
	or Annually	50280----
Travelling allowances		1200----
Office Contingencies		600----
	Total Rupees	52080----

keeping up sets of Accounts, depends entirely on the number of these to be maintained (the forms being alike for all Controllers Offices throughout India) and has nothing whatever to do with the amount allotted in the Budget for any Province, for in fact the larger this is, when the expenditure in a Division or Range is upon large works or sets of works, the less is the difficulty in keeping the Accounts, while Madras is universally admitted to have a great number of small works of Irrigation on which the exact Revenue of this Presidency is dependent, and is thus exceptional to the other Provinces. — The cost of the Controller Office in Bengal is Rupees 80,088 yearly, whilst in Madras but Rupees 50,280 are granted for similar work in a much more extended Scale In the North Western Provinces where the Executive Divisions are only 18 in number with 11 other charges under the separate Irrigation Department there, the cost is still greater, being Rupees 91,200. I request therefore

† Cost of the Controller's Office in the North Western Provinces with 46 hands Rupees 91,200:-

therefore that an additional grant of at least Rupees 25,000 a year may be sanctioned as a charge against the Local Funds here, for the increased Establishment required in this Office to keep up the Accounts (with Ranges in the new forms) not only of this Department, but for the auditing of the Bills, and Booking of the Accounts of State Expenditure for the Railway and Irrigation Canal Companies, as also for the Registry of Revenue Accounts to be hereafter maintained. In Bengal the proportion of charge made to Local Funds on account of Establishment employed thereon is at 26 p^r Cent on the cost of the works, but here the rate of charge has been reduced to 10 p^r Cent, while the proportion of the cost of Imperial Establishment to Imperial on works stands at 29 p^r Cent.

I have the honor to be
Sir,
Your most Obed^t Serv^t
Wm. F. Fitchett Captain R E
Controller of P. W. Accounts

List of Enclosures.

1. Section of Manual.
2. Section of Manual.
1. Classified List of Tools and Stores.
40. Blank Forms.
4 Forms of Monthly Accounts.
1. Form of Monthly Report of Progress.
3 Forms of Journal Sub Journal and Ledger.
1. Copy of Circular No: 28 of 1864 of the Accounts: General P.W.D.

Copy in a letter to England
of 26: September No. 60 of 1865.

P.W. Department.
Proc of Govt for August
No 2201

1.

From

Captain & Dy Fischer R.E.
Controller of Pk Accounts

To

Colonel C. A. Orr R.E.
Secretary to Government P.W.D.
Fort St. George

Dated 29th
Rec'd 30th } June 1865

No. 520.
Enclosures 2 [illegible]

Forwards with observations the Manual of Accounts to be kept and rendered by Salary Overseers and Range Officers in the P.W. Department of this Presidency.

No. 466

No 2413 - 195 - August 1865

115

Classified List of Tools and Plant

Live Stock.

73 Bullocks.
Camels.
Elephants.
Horses.
Mules.
Ponies.

Surveying Instruments.

Machinery.

Plant.

Tools.

Adzes.
Anvils, Large.
" Medium.
" Small.
Augurs.
Awls, brad.
Axes, Carpenters.
" Felling.
73 Beak, iron.
73 Bellows Large.
" Medium.
" Small.
73 Benches, wooden.
73 Bevels with bob.
73 Blocks with sheaves.
73 Borers, earth, Large.
" " Small.
73 Boring rods.
73 Braces.
" 73 Bits.

Tools - Continued

73 Brands.
73 Brackets.
73 Brushes, Carpenters.
73 Brushes, Masons.
Carts.
Chains.
" Measuring.
Chests for tools.
Chisels, Carpenters.
" Smiths.
" Masons.
Cold pagers.
Centres for arches.
Crab, capstan.
Crecks.
Crow bars.
Cutters.
Dickeys.
Diamonds, Glaziers.
Dies.
Dows.
Drills.
" 73 Bows.
" Stocks.
Files, Large.
" Medium.
" Small.
Gauges.
Gimblets.
Gouges.
Hackeries.
Hatchets, large.

Tools Continued

Hammers.
" Medium.
" Small.
Hatchets.
Helves and handles.
Hoes.
" Poles.
Jumpers.
Knives, garden.
Kodalies.
Kulcharees.
Ladders Wooden.
" Bamboo.
Lanterns.
Levels, Masons.
Lines, Jagbel.
" Coire.
Mallets, Sawyers.
Measures for lime &c.
Mortar Mill Stones.
" " Irons
" " Poles.
" 73 Boxes
Moulds, brick, common
" " Arch.
" Tiles.
Pegs, wooden.
Pick axes.
Pincers.
Pins, iron.
Pokers.
Pots for pitch, &c.

Tools. Continued

Pumps.
Punches.
Rammers.
Rasps.
Rods, measuring Large.
" " Medium.
" " Small.
" " Box wood.
Rollers, Stone.
" Iron.
" Gearing.
Rules, Brass.
" Wooden.
Saws, Pit.
" Hand.
" Iron.
Scales, weighing, Large.
" " Small.
Screw Drivers.
" Plated.
Shears.
Shovels.
Sieves, Iron wire.
" " common.
" Country small.
Spades.
Squares, Common.
" Iron.
Stone, grinding Large.
" " Medium.
" " Small.
" " Hand.
Stamping wires.

Tools. Continued

Taps screw. Plate.
Tongs.
Troughs for grinding stones.
" Mortar mill stones.
Trucks.
Tubs.
Vices, Standing.
" Bench.
" Hand.
Wedges.
Wheel barrows.
Winches.
Windlasses.
Wrenches.

Office Furniture.

Almira-do.
Brass Badges.
Chairs.
Chests, Treasure.
" Office.
Desks.
Forms.
Gongs.
Hour glasses.
Lamps and Lanthorns.
Medicines &c.
Pedarahs.
Shelves.
Stools.

Office Furniture. Cont.

Tables
Tarpaulins.
Tents
Trumbles

Camp Furniture.

Classified List of Stock Materials

Small Stores.

Bolts, Door, Iron.
" Brass.
Bolts with Nuts.
" Rasp.
" Screw.
" Staple.
Chalk.
Chests, wooden.
Clamps, Iron.
Dommies.
Glass spanes.
Glue.
Handles, Door, brass.
Hasknels.
Hasps.
Hinges, Iron.
" Brass.
" Butt.
" H.
" H. L.
" L.
Hold fast; iron.
Hooks, Iron.
" Valve.
" Wall.
" Catch and eye.
" Penetrum.
" Staple.
" Sunkah.
Iron Pins.
Locks, Door, Iron.
" " Brass.

Small Stores. Cont.

Lock Door Pad Iron.
" " " Brass.
Nails, Copper.
" Fine.
" Assorti.
" Iron.
" Joinery.
" Iron moulding.
" Pack.
" Brad.
Pins, iron.
Rings.
Rivets, iron.
Screws of Sorts.
" Iron.
" Cut.
Sockets.
Solder, Brass.
" Pewter.
Staples.
Straps.
Sacks.
Balusters.

Building Materials

Bricks, burnt.
12 x 6 x 3.
Bricks 11½ x 5 x 2½.
do. do. do.
" Unburnt (sizes)
" Fire.

Building Materials. Cont.

Bricks Dust.
" Chonk.
Chonk.
Kunkur.
Lime, Kunkur or gorting.
" Shell.
" Stone.
Pipes, water.
Rings, earthen for wells.
Rubbish.
Sand.
Soorkee.
Soporti.
Stone for lime.
" Flags.
" Rubble.
" Lumar.
Tiles, Chuppras.
" Ventilator.
" Nurria or Tal ground.
" Bridges.
" Cave.
" Round.
" Flat; for paving or terrace roofing.
" Chownkie.
" Cornice.
" L.
" Pan.
Timber.
Battens Tal (sizes).

Timber / Cont.d /

Bullas (sizes) -
Deal. wood (sizes).
Iron. wood (") -
Knees (") -
Mangoe planks (sizes).
Planks. Mangoe -
" Sal.
" Teak.
Sal Blocks (sizes) -
" Shoeblocks.
" Scantling 12 x 8½.
" " 10 x 7-
" " " "
Shingles.
Stanks -
Teak scantling 12 x 8.
" " 10 x 7.
" " " "
Teak planks 12 x 1.
" " 18 x 2.
" " 9 x 3/4.
" " " "
Iron wood (sizes).

Metals

Brass Cast:
" Hammered.
" Sheet:
" Wire.
Copper, Sheet:
" Wire.
Iron, Country.

Metals / Cont.d /

Iron English, Bar flat:
" " Square.
" " Hoop.
" " Rod.
" " Round.
" " Halfround.
" " Sheet:
" " Wire.
" " Rail.
" " Old.
" Swedish (or English).
" Wrought: old.
" Pig.
" " Old.
Lead Pig.
" Sheet:
Pewter.
Steel, Blistered -
" Cast:
" Round -
" Octagon.
" Shear.
" Swedish.
" Country.
" English.
Tin Sheet:
" Block.
Zinc, Sheet:
" Spelter.

Fuel - Cont.d

Coal, Europe.
" Bundwan.
" Smithy.
Coke.
Cow. dung -
Fire. wood.
Kowrie.
Paddy Husk.

Thatchers Materials.

Bamboos, Large.
" Medium.
" Small.
" Battens.
" Chicks.
" Jaffry.
" Split.
Rattans.
Ekra reeds.
Grass Bolos.
Guinea Sticks.
" Poles.
Khus. Khus.
Leaves, Cokespatta.
" Palm.
Mats.
Rice, Bark.
" Creeper.
" Cane.
Straw, Paddy.

Painters Stores.

Dryer.
Lamp. black.
Litharge.
Oil, Linseed Europe.
" " Country.
" Poppy Seed.
" Turpentine.
" Wood.
" Castor.
Paint; mixed, Black.
" " Green.
" " Mahogany
" " Red.
" " White.
" " Zinc.
" Dry: Black Rattan.
" " Indigo.
" " Green.
" " Red lead.
" " Red Ochre.
" " Verdigris.
Paint Dry, White lead.
" " Yellow Ochre.
" " Blue.
Putty.
Spirits Zinc.
Turpentine.
Varnish.

House Fittings.

Cowhouts.
Door Frames.
" Brass.
Doors, battens single (sizes).
" " double (").
" Panel ditto.
" Glazed ditto.

House Fittings / Cont.d

Doors Half. glazed (sizes)
" 2/3ds ditto ditto.
" Venetian ditto.
" Grated ditto.
Fanlights.
Iron Gratings.
Ladders.
Punkahs (sizes).
Railings.
Shutters.
Stair. cases.
Windows, battens, single.
" " double.
" Venetian.
" Glazed.
" Half. glazed.
" Grating.

Cordage.

Jute.
Line, deep Sea.
" Log.
Moonj.
Rope, Coir.
" Moonj.
" Hemp.
" Bobye.
" Cocoanut.
" Cotton.
" Jute.
Twine, Bobye.
" Coir.
" Hemp.
" Jute.
" Moonj.

Miscellaneous.

Ammonia Chloride.

Miscellaneous / Cont.d

Arsenic, Sulphuret.
Barrels.
Baskets.
Borax.
Boxes.
Brooms.
Canisters, tin.
Canvas.
Clay, Fire.
" Sujjee.
" Mudnapoor.
Cloth, Long.
" Madras.
" Sujjee.
" Khaurora.
Dammer.
Gaharahs.
Gum Arabic.
Gunnahs Large.
" Medium.
" Small.
Gunny.
" Bags.
" Gurbuth.
Hides.
Jars.
Kankum.
Oil, Mustard.
" Castor.
" Cocoanut.
" Burners.
Parchment.
Pitch.
Rosin.
Salt.
Sulphur.
Tallow.
Tamarind.
Tape.
Tar, Coal.
" Stockholm.
Tow.
Wax
Zinc, Chloride.
" Sulphate.

Copy in a letter to England
Dy 26th September No. 60 of 61.

W 2101/66

Form A. 125

Memorandum of Cash required by Paluy Overseer A.B.
in the fifteen days, from the 16th to 31st August 1865.

Items	Amount			Remarks.
1	2			3
	Rs	A.	P.	
To Balance in hand on 31st July 1865	175	3	2	
Amount of cash received on two Cheques Nos 16 and 17, between the 1st and 15th August inclusive	530	-	-	
Total	705	3	2	
Expended during the above period	682	9	3	
To Balance	20	9	11	
Amount required for disbursement during the ensuing 15 days, viz:-				
From the Tahsildar of Chittoor	700	-	-	
From the Tahsildar of Chandragherry	370	-	-	
Total	1070	-	-	

Chandragherry
16th August 1865

Signed A.B.
Paluy Overseer

Copy in a Letter to England
of 26th Sept. No. 60 of 1865.

Form A.

No. 17 2401/65

Form B

~~3~~
~~No. 10~~

Cash Account of Assistant Overseer A. B., in the District of North Arcot.

Month and date.	Description of Charges.	Payments.	Receipts.	Balance.
		RS. A. P.	RS. A. P.	RS. A. P.
1860. March 1	Brought forward.....	2,155 8 1	2,200 0 0	44 7 11
	Amount of Cheque No. 6 of 1859-60, received from the Assistant ~~District~~ Ranee Engineer drawn on the Tahsíldár of Poonamallee	.....	250 0 0	
	Amount of Cheque No. 7 of do.	.....	100 0 0	
	117 Heaps of laterite, at 3 Annas and 3 Pice per heap, as per Quarry Book, No. 1, for Trunk Road No. , 10th to 12th mile...	23-12 3	.....	
	184 Heaps of stone, at 2 Annas per heap, as per do. for Trunk Road No. 10th to 12th mile	24-11 8	.....	
	86 Carts employed in conveying stone, at 6 Annas per cart, as per Cartage Book, No. 1 to ...	32-4 0	.....	
	180 Carts employed in conveying laterite, at 6 Annas per cart, as per do. to...	67 8 0	.....	
		2,303 15 0	2,550 0 0	216 1 0
Do. 3	159 Men for earth-work, at 2 Annas and 2 Pice each, as per Road Book, No. 1...	62 2 6	.....	
	500 Women for do. at 1 Anna and 1 Pie each, as per do. No. 1...	33 13 8	.....	
	Pay of the Establishment for April, as per Acquittance Roll...	143 15-1	.....	
	Amount of Cheque No. 11 of 1859-60, received from the Assistant ~~District~~ Ranee Engineer drawn on the Tahsíldár of Poonamallee	.....	150 0 0	
	Carried over	2,543 14 3	2,700 0 0	156 1 9

Sept. No. B.
Asst Overseer

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.]

Copy in a Vellore to England
of 26: Sept.r: No: 600 of 1865

Form D.

1867 24.1/56

C.I.

8

159

Vellore - - - - Range
Vellore - - - - Talook

Progress

Sub Head of Estimate	Up to date	Last reported	During month
	Co's Rs	Co's Rs	Co's Rs
Foundations	0000	0000	0000
Arch work	0000	0000	0000
Centering	All	put	up —

Name of Work — Vellore Bridge —
Estimate for — Sanct.d in G. O. No. x x x
dated x x x x

Summary of Charges

Payments by Talook Officer	000	0	0
Do Range Officer	000	0	0
Recoveries of Advances by work Advance for the manufacture of Bricks	00	0	0
Total debited during the month	000	0	0
Value of Materials supplied by Range Officer	00	0	0
Total to be entered in the Progress Report	000	0	0

Distribution of charges

Sub head of Estimate	Talook Officer	Range Officer	Total
Foundations	00-0-0	00 0 0	000 0 0
Centering	00-0-0	00 0 0	000 0 0
Arch work	00-0-0	00 0 0	000 0 0
Contingencies	00-0-0	00 0 0	000 0 0
	000-0-0	000 0 0	000 0 0
Advance for the manufacture of bricks	000- 0- 0		000 0 0
Increase to Materials at site			00 0 0
Total as above to be entered in the Progress Report			000 0 0

A.B. Talook Officer

Remarks by Range Officer

The Range Officer will note here if the work has been examined and measurements checked by him with any remarks that appear called for

C.D. Range Officer

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

Station Book of the Vellore Bridge for the months of May 1865—

Arch Work

Mark No	Description of Work and Materials—	Rate	Amount	Total
	Labour			
Gangs 1	Bricklayers	0-5-0	28-0-0	
2	Do	0-5-0		
3	Do	0-6-0		
4	Do	0-5-0		
5	Carpenters	0-8-0		
6	Do	0-7-0		
7	Do	0-6-0		19-0-0
8	Smiths	0-5-0		
9	Bellows Boy	0-2-0		
10	Women	0-1-6		
11			00-0-0	
12			Deduct fines	0-0-0
13			Total Labour	00-0-0
	Materials—			
	Bricks 9"×4½"×3" 15000	5-0-0 per 1000	52-0-0	
	Bricks 8"×4"×1½"	5-0-0 per 1000		
	Arch Bricks 10"×5"×2			
	Cement			
	Sand.			
	Lagging			
	Total Materials		000-0-0	
	Total for Labour and Materials—		000-0-0	

Gangs			Remarks
1	5		
2	4		
3	6	19-0-0	
4	0		
5	9		
6	5		
7	2	39	
8	5		
9	4	8-0-0	
10	0	17	
11			
12			
13			

and so on for the rest of the months—

1	5000	0—0—200	0—0—200
2	1000		
3	500		
4	1500	4—9	
5	900	41-	
6	1100		
7	1800	112m	0—0—20
8	1200	0—0—200	
9	1500	11-3-3	
10	600	32m	

N.B. A separate sheet should be kept for each sub head of Estimate, viz. Timber-cutting, Earthwork, &c, &c

Similar Station Books should be kept for all Masonry Works

Talook Peermeds Cash Account of Work

Date	Sub Head of Estimate	Particulars		Payments	Total as per Cash Book
2nd	Foundations	Carried Forward	00-0-0		
		Planks — — —	0-0-0		
				00-0-0	00-0-0
5th	Arch work	Labor — —	00-0-0		
		100 Bricks @ 125-0-0	00-0-0		
		46 Lattics	00-0-0		
				00-0-0	00-0-0
	Centering	20 Seers of twine —	00-0-0		
		Labor	0-0-0		
				00-0-0	00-0-0
10th	Arch work —	Labor — —		00 0—	00-0-0
	Advance for Manufacture of Bricks —				00-0-0
		Total Cash Payments as per Cash book			000-0-0

Abstract

Foundations			
	Labour	00-0-0	
	Material —	0-0-0	
		00-0-0	00-0-0
Centering	Labour	00-0-0	
	Materials	0-0-0	
	Sundries	0-0-0	
		00-0-0	00-0-0
Arch work			
	Labor	00-0-0	
	Materials	0-0-0	
	Sundries —	0-0-0	
		00-0-0	00-0-0
Advance for the Manufacture of Bricks.			00-0-0
Total as above			000-0-0

Account of Materials not charged within—

	Quantity	Rate	Value		Quantity	Rate	Value
Purchased by Kaya Office				Distribution of Materials			
Centering							
× × × × —	00	0-0-0	00-0-0	× × × ×	00	0-0-0	00-0-0
× × × ×	00	0-0-0	00-0-0				00-0-0
Total			000-0-0				
Issued by Kaya Office from Stock —				Arch work			
× × × ×	00	0-0-0	00-0-0	× × × ×	00	0-0-0	00-0-0
× × × ×	00	0-0-0	00-0-0	× × × ×	00	0-0-0	00-0-0
Total			000-0-0	× × × ×	00	0-0-0	00-0-0
Field supplies last month but not paid for							000-0-0
× × × ×			00-0-0	Foundations			
Bricks Manufactured	00	000	00-0-0				
Total Materials			000-0-0	× × × ×	00	0-0-0	00-0-0
Materials used			000-0-0	× × × ×	00	0-0-0	00-0-0
Materials at site at end of month —		0-0-0		× × × ×	00	0-0-0	00-0-0
			000-0-0				000-0-0
Deduct at site at beginning of month		0-0-0					
Total as above —			000-0-0	Grand Total —			000-0-0

Materials at Site—

	Balance	Received	Total	Used	Balance Quantity	Balance Value
Bricks 8″ × 4″ × 2½″	—	70000	70000	50000	20000	00-0-0
Kumam Pavers —	000	000	0000	000	000	00-0-0
						000-0-0
Deduct value of balance at end of month —						0-0-0
Increase						000-0-0

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C II.

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Progress—

Sub Head of Estimate	Up to date	Last Updated	During Month
Earth work	000	00	00
Gravelling	000	00	00
Turfing	00	00	00
Cutting Trees	All	finished	

Annee — Range —
Wandewash — Talook —

Name of Work — Road from Arcot to Annee
Estimate No. x Sanctioned in G.O. No. x of x

Summary of Charges—

Payment by Talook Accounts	0	0	0
Do — Range Offices	0	0	0
Recoveries of Advances by Work	0	0	0
Total debited during Month	0	0	0
Value of Materials supplied by Range Officer —	0	0	0
Total Rs entered in Progress Report	0	0	0

Distribution of charges

Sub Head of Estimate	By Talook Accounts	By Range Officer	Total
Earth work	00-0-0		
Gravelling	00-00		
Turfing	00-00		
Cutting Trees	00-00		
	000-0-0		
Increase to Materials at Site	3		
Total as above Rs entered in Progress Report —			

A. B. Talook Accounts

Remarks by Range Officer—

The Range Officer will note here if the work has been examined and measurements checked by him with any remarks that appear called for.

C. D. Range Officer

[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.]

Return Book of Road from Cairo to Aimwee for the month of May 1865

No	Description of Men and Materials	Rate	Amount	Total Amount	Labour: Felling trees	Burning Sand	Cutting Sides & Channels	Digging Sand	Breaking Stones	Levelling road	Spreading Sand	Total Labour	Materials: Sand	Poles	Pots	Skivers	Total Materials	Value of Materials
1																		
2	44	Men	0-3-0	11-7-0									150					
3																		
4	55	Women	0-2-0	5-14-0									10					
5																		
6													30					
7																		
8													20					
9																		
10													10					
11																		
12													20					
1																		
2													10	250				
3																		
4																		
5																		
6																		
7																		
8	5		4										9					
9	7		3										11					
10	5		5										5					
11	4		8										15					
12	3	24	7	27									10	50				

and to one little end of the month

Total Labour & Materials

Talbot Reserve Cash Account of Locks

Date	Sub Head of Estimate	Particulars —		Payments	Total as per Cash book
3	Lock work	Labour	00-0-0		
		Carriage	0-0-0		
				00-0-0	00-0-0
10	Gravel	Labour	00-0-0		
		Material Cub Yds	00-000		
				00-0-0	00-00
20	Cutting Trees	Labour	00-0-0		
		Carriage	00-0-0		
				00-0-0	00-0-0
	Total Cash payments as per Cash Book				000-0-0

Abstract

Lock work		
Labour	00-0-0	
Gravel		
Labour	00-0-0	
Material	0-0-0	
	00-0-0	
Cutting Trees		
Labour	00-0-0	00-0-0
Total as above		000-0-0

A B Talbot Reserve

Amount in this year.			Work executed to the end of this month.		
month.	Total of this month	Total including previous months.	Sub heads of Abstract estimate.	Quantity.	Rate.	Cost.
Stock.						
210.	"	210.	410.			
1,260.	"	1,260.	1,560.			
3.	"	3.	3.			
1,473.	"	1,473.	1,973.	Total Lock & Plank.		
1760.	"	1,760.	1,760.			
180.	"	180.	180.			
65.	"	65.	65.			

Description of Work.	Amount of Estimates.	By whom sanctioned	Actual Expenditure to the end of last year.	Grand Total for the Current year.	Amount outstanding.
Establishment (contd.)					
Petty Establishment					
Conservancy Establishment					
Profit & Loss.					
Timber stolen from godown as per separate account.					
Stock & Purchases.					
Purchase of Bricks at	1,600.	Asstt. Engr. No: of Estimate No:			
Purchase of lime stone for manufacture of lime at	2,000.	Petty Estimate No:			
Supplied by Petty Contractors at	120.	Petty Estimate No:			
Petty purchases under 50 Rs. each at	"	Ex: Engr. No: of Estimate No:			
Purchases at	"	Asstt. Engr. No: of Estimate No:			

Actual Expenditure in this year.			Work executed to the end of this month.			
In this month.	Total of this month.	Total including previous months	Sub-heads of Abstract Estimate.	Monthly Rate	Cost.	
Cash.	Stock.					
2,005.	"	2,005.	2,005.	Total Establishment.		
"	130.	130.	130.			
"	130.	130.	130.	Total Profit & Loss.		
1,050.	"	1050.	1050.	Bricks 9"x4½"x3"	180,000.	5-"-" 900-"-"
				" 9½"x4½"x3"	25,000.	6-"-" 150-"-"
						1050-"-"
780.	"	780.	780.	Purchased.	8000 cft.	8-8-" 680-"-"
				Carried to store yard 5 miles	8000 cft.	1-4-" 100-"-"
						780-"-"
32.	"	32.	32.	Firewood	1115 md.	6-"-" 67-"-"
						67-"-"
18.	"	18.	18.			
				arrears of former months		10-13-9.
615.	"	615.	615.	Firewood }	3180 mds.	} yearling 188-14-5.
				Timber }	183 Tons	} yearling 481-4-"
				Petty items		4-"-"
						685-"-2
2,495.	"	2,495.	2,495.	Total Stock Purchases.		

Description of Work.	Amount of Estimate.	By whom and when executed	Relation to the Estimate for the year.	Grants for the Current year. Expended.	Grants for the ensuing year authorized
Stock Manufacture.					
Manufacture of bricks at —	2,618.	Jeffs. Engr. Do. Estimate No.			
Lime-making at —	3,000.	Do Estimate No.			
Lime-making at —	4,250.	Do Estimate No.			

Net expenditure in this year. Work executed to the end of this month.

In this month.	In all of this month.	To Corresponding months.	Sub-heads of Abstract of Estimate.	Quantity.	Rate.	Cost.
489.	18.	507.	507.	**Operations.**		
				Bricks moulded.	600,000	580-..-..
				Do. Stacked in Kilns	600,000	70-..-..
				Firing Kilns		1401-13-6
				Unloading Kilns		278-..-..
				General charges		110-..-..
						2439-13-6
				Out turn		
				Bricks "x" "x"	450,000. 5-..-..	2250-..-..
				Ditto half burnt.	102,500. 2-3-2.	225-10-..
				Brick bats	400 c/ft. 3-8-..	14-..-..
						2489-10-..
169.	1,200.	1369.	1369.	**Operations.**		
				Building Kilns		840-..-..
				Filling & emptying		985-..-..
				Firing		36-..-..
				Shed for storing lime		108-..-..
						1969-..-..
				Out turn		
				Stone lime	13,000 c/ft. 15-4-..	2072-8-..
						2072-8-..
245.	810.	1055.	1055.	**Operations**		
				Building Kilns		700-..-..
				Filling Kilns		850-..-..
				Firing Kilns		40-..-..
				Emptying Kilns		60-..-..
				Shed for storing lime		100-..-..
						1750-..-..
				Out turn.		
				Stone lime	10,000 c/ft. 17-..-..	1700-..-..
						1700-..-..

Description of Work.	Amount of Estimate.	Expenditure to the end of last year.	Expenditure in this year.		Work executed to the end of this month.			
			In this month.	Total of this month including previous months.	Sub-heads of Abstract Estimate	Quantity	Rate.	Cost.
Stock Manufacture (Contd.)								
Converting teak Beams into 2ds planks at ———	2,500.	Subsidy: Engrs Estimate Rs.						
			84.	390.	474.	474.	Planks prepared. 7,500 ft.	30-10-8. 2,300-0-0
			987.	2418.	3,405.	3,405.	Total Stock Manufacture.	
Stock Carriage.								
							Total Stock Carriage.	
							Total Stock Manufacture & Carriage	
Deposits Reposed.								
To A. B. Contractor on completion of his Contract ———	500.	"		500.	500.			
To C. D. Storekeeper on resignation. ———	200.	"		200.	200.			
Deposit of E. F. Sub Overseer remitted to Govt. Savings Bank Paid on account of G. H. Contractor being purchase money of Govt. Promissary Note for Rupees 500. —"— "— ———	200.	"		200.	200.			
	485.	"		485.	485.			
	1,385.	"		1,385.	1,385.		Total Deposit Reposed.	
Miscellaneous Advances.								
Advances to Subsy: Engrs Office for contingencies ———	50.	"		50.	90.			
Ditto: by Ex: Engrs to Overseers I. M. on first appointment. —	60.	"		60.	100.			
	110.	"		110.	190.		Total Miscellaneous Advances	

Description of work.	Amount of Estimate.	Bye-laws and when last sanctioned.	Net Substitutes of Stock of preceding year.	Grants for other Establishment year. Amount.	Net Expenditure in this year. In this month. Cash.	Stock.	Total of this month including previous months	Work executed to the end of this month. Sub heads of Abstract Estimate.	Quantity.	Rate.	Cost.
Advances to Civil Officers.											
Collector of ____											
Supt. of Police ____											
Post Master of ____											
					400.	"	400.	400.			
					300.	"	300.	300.			
					200.	"	200.	200.			
					900.	"	900.	900.	Total Advances Civil Officers.		
Transfers											
To other Divisions within the Presidency.											
~~Tenders~~ to E. Engr. Penge. ____					"	1,700.	1,700.	1,700.			
Advances to Civil officers sent to E. Engr. Penge ____					80.	"	80.	80.			
					80.	1700.	1,780.	1,780.	Total Transfers within Presidency		
To other Presidencies.											
Advanced to Inspector X.Y. transferred to Central Provinces ____					200.	"	200.	200.			
					200	"	200.	200.	Total Transfers other Presidencies		
Stock Sales.											
Surplus Stock sold at. as per Account Sales. ____					"	404.	404.	404.			
					"	404.	404.	404.	Total Stock Sales.		

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Account of Material not charged hitherto

	Quantity	Rate	Value		Quantity	Rate	Value
Purchased by Range Officer —				Distribution of Materials			
× × × ×	oo	o o	o o	Gravelling			
× × × ×	oo			× × × —	oo		
				Turfing			
Added sufficient Last month but not paid for				× × ×	oo		
× × × ×	oo	o o	o o				
Total Materials			o o				
Materials used			o o				
Materials at site at end of month —							
			o o				
Deduct at site at beginning of month			o o	Grand Total			
Total as above			o o				

Materials at site

	Balance	Received	Total	Used	Balance Quantity	Value
Grand	ooo	ooo	oooo	ooo	ooo	
Baskets	oo	oo	ooo	oo	oo	
Pots	ooo	oo	ooo	oo	ooo	

Deduct value of balance at end of last month — — — — — — —

Increase —

P.W. 240 1/65

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C III

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Vellore ----- Range
Vellore ---- Talook

Progress

Name of Work ----------
Estimate Rs 0-0-0 Sanc.^d by × × × × ×

Sub Head of Estimate	Left to date	Last updated	During month
	1st Jan^y	1st July	1st July
Earth work	000	000	000
Old Stone revetment	000	000	000
New - Do -	000	000	000
Stone in Cumam	000	000	000
Brick in Do -	000	000	000
Turfing ---	All	completed -	

Summary of charges -

Payments by Talook Ameen	00	0 0
Do - Range Office's	0	0 0
Recoveries of advances by work	00	0 0
Total debited during month	000	0 0
Value of Materials supplied by Range Office	00	0 0
Total to be entered in Progress Report	000	0 0

Distributions of charges -

Sub Head of Estimate	by Talook Ameen	by Range Officer	Total
Earth work	00-0-0	0-0-0	000-0-0
Old Stone Revetment	00-0-0	0 0 0	00 0 0
New Do - Do -	00-0-0	0 0 0	00 0 0
Stone in Cumam	00-0-0	0 0 0	00 0 0
Brick in Do -	00-0-0	0-0 0	
Turfing -	00-0-0	0 0 0	
Total to be entered in Progress Report			

A. B Talook Ameen

— Remarks by Range Officer —

The Range Officer will note here if the work has been examined and measurements checked by him & if any remarks that appear called for

C. D. Range Officer

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.]

Station Book for ---- Chemical Laboratory

Hotel	Name	Old State Institution	New State Institution	Women's Institution	Boiling Springs	Bridgeport	Other
Number	Date	Boiler					
		Boiler					
		Boiler					

Talook Overseers Cash Account of book —

Date	Sub Head of Estimate	Particulars.	Disbursements	Total as per Cash Book
1st	Earth work	00 Sub Jds of Earth — — 00-0-0		
		Labour — — 0-0-0	00-0-0	00-0-0
	Turfing	00 Square Yards —	00-0-0	00-0-0
10th	Stone work in Cement	00 Sub Jds of Stone 00-0-0-00-0-0		
		00 Casks of Cement @ 0-0-0 — 00-0-0		
		Baskets — — 0-0-0	000-0-0	000-0-0
	Brick in Cement —	000 Bricks @ 0-0 per 100 — 00-0-0		
		00 Casks of Cement @ 0-0-0 — 00-0-0		
		Baskets — — 00-0-0	00-0-0	
		Total Cash Payments as per Cash Book		000-0-0

Abstract

Earth work

Labour — 0-0-0

Materials — 0-0-0 — 00-0-0 — 00-0-0

Turfing

Labour — — — 00-0-0 — 00-0-0

Stone work in Cement

Labour Mason — 0-0-0

Materials — 0-0-0

Sundries — 0-0-0 — 00-0-0 — 00-0-0

Brick in Cement

Labour — 0-0-0

Materials 0-0-0

Sundries — 0-0-0 — 00-0-0 — 00-0-0

Total as above — — — 000-0-0

A. B. Talook Overseer

Account of Materials not charged hitherto —

	Quantity	Rate	Value
Purchased by Ranja Office —	Lbs. Mds		
Stone — — —	000	0-0-0	00-0-0
Issued by Ranja Office from Store			
Bricks — No	000	0-0-0	00-0-0
Cement Casks	000	0-0-0	00-0-0
Actual unfulfilled Contracts Rs not paid for Bricks — — —	000	0-0-0	00-0-0
Total Materials			000-0-0
Materials used			00-0-0
Materials at site at end of month —			0-0-0
Deduct at site at beginning of month —			000-0-0
Total as above			000-0-0

Distribution of Materials	Quantity	Rate	Value
Stone in Cement			
Stone Sub Jds	000	0-0-0	00-0-0
Cement Casks	00	0-0-0	00-0-0
Brick in Cement			
Bricks No	00	0-0-0	00-0-0
Cement Casks	00	0-0-0	00-0-0
Non Stone Contract			
Stone Sub Jds	00	0-0-0	00-0-0
		Grand Total	

Materials at Site

	Balance	Received	Total	Used	Balance Quantity	Balance Value
Bricks	0000	0000	00000	000	0000	
Cement	000	000	000	000	000	
Stone	000	000	000	000	000	
Deduct value of balance at end of last month	— —	— —	— —	— —	— —	
Increase —						

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J I

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Contractors Receipts

Forms of Receipts to be given when Stamp is not required on the back of a Work Certificate -

Each where payment is made after the certificate

Example I

Received from the Officer in charge of ------
Rupee Rs (500) five hundred only in part payment
for constructing Cavalry Stables at ---------

Stamp A. B. Contractor

Memorandum

	R-a-P	R-a-P
Value of work done as per last certificate	0-0-0	1700-0-0
Previous Payments ----------	1000-0-0	0-0-0
Receipt as above ----------	500-0-0	1500-0-0
Balance due		200-0-0

Date A. B. Contractor -

Example II

Received from the Officer in charge of ------ Rupee
Rs (1247) twelve hundred and forty seven being balance in full
due on my Contract for supplying bricks for the Bridge
at Vellore -

Memorandum

	R-a-P	R-a-P
Value of Materials supplied as per last Certificate	0-0-0	3647-0-0
Previous payments ----------	2400-0-0	
Receipt as above ----------	1247-0-0	
		3647-0-0

Date Stamp A. B Contractor -

J II

Form 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 Officer in charge of ------ Rupee
Rs (1500) fifteen hundreds only as advances for the work specified
below viz -

As advance for Collectorate Cutcherry at Chittoor	700-0-0
Annual repairs to Cutcherry at Vellore	400-0-0
Drain in Fort at ---Do---	400-0-0
Total Rs	1500-0-0

Date Stamp A. B Contractor -

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of 26th Sept. No 60 of 1865

No. K. 372

Kandy 18th May 1865.

Schedule of Adjustment of Miscellaneous Advances —

Particulars	Advances		Adjustments				Balance unadjusted
	Previous Month	This Month	Cash recovered	Stock Supplies	Work done	Items adjusted	
Workpeople brought from Vellore for works at Ancot —	30 0 0				30 0 0	Labour on repairs to Talook Cutchery	
Overseer Ramasamy Advance for collecting workpeople —	50 0 0						50 0 0
Advanced to Supt Engineers Office for Contingt Expenses —		50 0 0					50 0 0
Advanced by Dy Officer Kayts Dy Commy to Overseer Thompson on transfer to the Dept of this Province		60 0 0					60 0 0
Total	80 0 0	110 0 0			30 0 0		160 0 0

P.W. 2nd/65

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P.R. 2101/66

L.

Rangr Public Works
Contractors Ledger

Ramasamy Naidoo Contractor

29	To Cheque No 450	12800	0	0	By balance brought forward a/c Certificate No 11	76	8	5
	Balance due	4709	0	10	Sick at Cattoor	17432	8	5
		17509	0	10		17509	0	10

Mootoosamy Contractor

31	To Cheque No 500	652	5	0	By his bill dated 30th May 1865 697-5-0 Deduct Fines for Delay 45-0-0	652	5	0
		652	5	0		652	5	0

Gunnamootoo Contractor

30	To Cheque No 570	314	6	0	By balance brought forward a/c Carpenter's 12- Repairs to Tank at Cantoor	10	0	0
						274	6	0
						284	6	0
					By balance	30	0	0
		314	6	0		314	6	0

Petty Contractors

	To balance a Payments as per Petty Contract Account Cattoor Talook	400	12	7	By work as per Petty Contract Account Cattoor Talook	694	15	0
		567	3	2	By balance	273	0	9
		967	15	9		967	15	9

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Account of Petty Contract Works

Detail of Balances outstanding from Previous Months not affected by this months transactions

Name of Contractor	Balances due to Contractor	Balances Due from Contractor	From what months outstanding
		Rs A P.	
Gopal Chunder Dutt	"	3-0-11	April 1865
Ram Khan	"	7-1-7	" "
Sobaree Lall	"	16-2-2	March 1865
Baldo Khan	"	8-6-1	April 1865
Sing Hujooree Khan	"	13-11-5	"
Dhan Sing	"	16-6-5	"
Mahtab Khan	"	2-1-4	"
Rawul Sing	"	19-5-5	March 1865
Yaroo Khan	"	18-11-11	"
	"		
Total	"	157-15-3	

VI.

Taluq ... — ... — Ranges

Desired 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
1000	19-6-0	3300	63-15-0	20-0-0	60-0-0	80-0-0	3-5-0	
800	4-3-6	2700	52-15-6	50-0-0	— —	50-0-0	— —	7-13-0
12000 / "	17-8-0	5600 / 700	78-12-0					
"	"	2280	43-13-7					
1400	17-8-0	8780	120-9-7	80-0-0	130-0-0	130-0-0	— —	11-14-0
4000	101-4-0	4000	101-4-0					
"	"	2000	37-8-0					
4000	101-4-0	3000	74-7-0	100-0-0	200-0-0	300-0-0	— — —	10-5-0
1000	29-3-6	1000	29-3-6					
"	"	1000	33-5-6					
1000	29-3-6	2000	61-9-0	10-0-0	70-0-0	80-0-0	10-12-6	
7700	171-9-0	25780	472-8-1	230-0-0	432-0-0	662-0-0	14-1-6	30-0-5
"	"	26900	32-10-8					
30000	43-2-0	40000	67-8-0					
30,000	45-2-0	66900	93-2-8	112-7-0	80-0-0	192-7-0	— —	53-2-4
20,000	28-12-0	20000	29-12-0	64-14-6	— —	64-14-6	— —	7-6-6
26,600	30-11-7	31,500	44-15-11	55-0-0	25-0-0	80-0-0	— —	8-4-6
12,000	18-12-0	10000	15-10-0	49-0-0	— —	49-0-0	— —	14-10-0
86,600	121-5-7	122200	185-8-7	231-5-6	105-0-0	336-5-6	— —	79-7-4
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	128	7-8-0	10-0-0	12-3-2	22-3-2	"	
15	0-14-5	136	8-1-7	9-9-11	— —	9-9-11	"	0-9-11
500	30-0-0	615	36-14-4	60-6-5	32-3-2	92-9-7	"	25-11-3
"	"	"	"	157-15-3	— —	157-15-3	— —	151-15-3
"	322-14-7	"	694-15-0	228-10-2	387-3-2	491-12-4	14-1-6	87-2-6

Account of Petty Contract and Advances

Name of Contractor	Description of work or supplies	Date	Total amount from commencement to date of last month's account	Total amount from commencement to date of present month's account
	Collection of metal for roads from ... Estimate No ... Land leased by ... on ...		Rs A P	Rs A P
Ramgaree ...	Metal deposited at ... yards	21	1-12-0	25000 C ft	93-5-4
Ram Lall	" "	20	1-6-6	2000 — —	22-3-6
Sreenath Banerjee	" "	22	1-4-0	7000 — —	96-4-0
" "	" "	23		700 — —	
	" "	24	1-11-0	22800 — —	111-15-7
					196-1-7
Ram Chunder Chatterjee	" "	35	2-8-6	8000 — —	212-8-0
" "	" "	36	2-14-6	5000 — —	87-3-0
					289-11-6
Lall Mahomed	" "	37	2-14-9	8000 — —	58-7-0
" "	" "	38	3-3-9	1000 — —	32-5-6
					90-12-6
	Earth work — Road from X to X — Circle No X sanctioned by X on X			31,450 C ft	644-1-1
Lall Mahomed (separate Account)	Excavation and Embankment — Class 4	1-7-0	21,900 C ft		38-10-8
" " —	" " 6	1-7-0	75000 — —		100-10-0
					139-4-8
Bambhan Sing —	" " 7	1-7-0	40000 — —		57-8-0
Bordah —	" " 8	1-7-0	55,900 — —		75-13-6
Bajeerra —	" " 9	1-9-0	22,000 — —		34-6-0
			214,800 C ft		305-4-2
	Materials				
Ajudah Nuzyal —	Firewood supplied —	6-0-0	285 Mds		17-1-7
Beharee Singh —	" "	6-0-0	210 — —		12-9-7
Surya Singh —	" "	6-0-0	100 — —		6-0-0
Gopal Dorad —	" "	6-0-0	370 — —		22-3-2
Bunnee Khan —	" "	6-0-0	150 — —		9-0-0
			1115 Mds		66-14-4
	Other accounts not affected by the month's transactions, as per details at back —	"	"	"	
					1017-18-7

M.

Copy in a Letter to Englain
Dt 26: Septbr 1660 of 1565

A. A.

A. A.

169

Register of Stock of Timber &c. in Store

Range (Range Yard) Stock Register of Timber for Half Year ending 31st October 1865

Class. Names of Articles	Balance brought over	Receipts — May	June	July	August	September	October	Total	Issues — May	June	July	August	September	October	Total	Balance on hand 1st October	Balance on 31st October as checked	Value — Rate	Amount	Remarks
Deals and Battens — Sawn — Redges	00																			
Battens Liga	00																			
" Medium	00																			
" Small	00																			
Axes Pick	00	0																		
Crow Bars	00	0																		
Hammers	00	0																		
Jumpers	00	0																		
Wedges	00	0																		
Small Stores — Bolts	00	0																		
Glass Panes	00	0						0												
Hinges	00	0						0												
Locks	0	0						0												
Building Materials — Bricks Liga	0000			0000	—	0000	0000		000	0000	00	00	0000	0000	0000	000	0-00	00	0	
" Small	000																			
" Do — Do	00		000		000		000		00	00			000	000		00	0-00	00	0	
Lime (Kunkling) Ct:	00																			
Lime (Stone) "	00		00				000		000			000	0000	000	000	00	0-00	00	0	
Sand	000	00	000	000			000		00	00										
Stone Rejected Ct:	00											000	0000	000	000	00	000	00	0	
Tiles, Flat M:	000	000	00	000	00	00	00	00	000	000	000									
Timber — Teak Sub Ft	000												000	00	000	000	0-00	00	0	
Joists —	000		00				00			00										
Ft —	00	00			00				00				000							
Rafters	000						000													
— Do —	00																			
Do	00		0		00		00					00	000							
Tile battens —	000		00						0											
				0			000			00		000								

Vide Stock Register Page 170

Copy sin a letter to England
of 26: Sept.r N:o 60 of 1866

O.M. 2401/65

B. B. II.

Register of Works ---------- Range

Manufacture of Bricks for ----- Bridges (or for Stock as the case may be) under the authority of ---------- Letter ---- dated ----

	Moulding		Loading Kilns		Firing Kilns		Unloading Kilns		General charges		Total Charges	Out-turn of 2nd burnt bricks 9" × 4½ × 2½		Out-turn of Half Bricks 9" × 4½" × 2½"		Out-turn of Brick bats		Total Out-turn Value
	Quantity	Cost R a p	Quantity	Cost R a p	Quantity	Cost R a p	Quantity	Cost R a p	Quantity	Cost R a p	Cost R a p	Quantity	Value	Quantity	Value	Quantity	Value	Value
~~Estimate for 1865~~ Estimate for 1865												4[illegible].000 @ ₹5.00	2350 0 0	120.000 @ ₹2.00	240 0 0	800 Est. @3.8.0	28 0 0	2618 0 0
Expenditure of previous Year brought forward May 1865	600.000	580 0 0	600.000	700 0 0	600.000	985 0 0	65[illegible].000	28[illegible] 0 0	—	80[illegible] 0 0	1933 0 0	3.50.000	1750 0 0	82500	185 10 0	400	14 0 0	1949 10 0
						44 13 6	1.200.000	60 0 0		30 0 0	506 13 6	1.00.000	500 0 0	20.000	40 0 0	—	— — —	— — —
Total	600.000	580 0 0	600.000	700 0 0	600.000	1401 13 6	55[illegible].000	278 0 0	—	110 0 0	2489 13 6	4.50.000	2250 0 0	102.500	225 10 0	400	14 0 0	2489 10 0
June 1865											30 0 0	30.000	150 0 0	10.000	20 0 0	200	7 0 0	— — —
						43 0 0	30 0 0	— — —		— — —	2469 13 6	4.80.000	2400 0 0	1.12.500	245 10 0	600	21 0 0	2666 10 0
Total	600.000	580 0 0	600.000	700 0 0	600.000	1401 13 6	60[illegible].000	308 0 0	—	110 0 0								

Δ Actual cost of Articles Manufactured 2469 13 6

Deffference credited to Bricks in Stock 196 12 6

Deffference debited to Manufacture Account

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

Δ [On completion of the operations the Dy Engr will debit the deffference 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 manufactures according as the Estimate is exceeded or not.]

Copy in a Letter to England
d/26: Sept.r N.o 60 fol.o 65.

B. B. I.

175

B. B. I.

Register of Works------ Range

Constructing----- Bridge at------ under authority of Government No. dated

	Foundation Masonry		Superstructure		Centering		Decking		Extreme Coping		Fencing Road		Earth work		Metalling		Contingencies		Total cost of Bridge at Site		Total cost of Bridge		Remarks
	Quantity	Cost	Quantity	Cost	Cost	Quantity	Cost	Quantity	Cost	Quantity	Cost	Quantity	Cost	Quantity	Cost	Quantity	Cost	Cost	Cost	Amount	
Estimate																					
Expenditure of previous years brought forward																					
May 1865																					
Total																					
Rate			Rate			Rate					Rate		Rate								

C. C.

137

Progress Report of Works in No. IV

Range of the ____ District for 1865.

Description of Works.	Amount of Estimate	By what Sanction & when and when to be finished	Grant for the Current year. Amount authorized.	Net Expenditure in this year. In this month.	Cash.	Stock.	Total of this month.	Total including previous months.	Work executed to the end of this month. Sub-heads of Abstract Estimate.	Quantity	Rate	Cost.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.
Original Works.												
Military.												
Covered passage between two barracks used as Hospital &c.	676. Estimate No:	Govt. No: G.O. 87 dated	"	576. 87	597.	33.	630.	630.	Masonry. Timber work. Corrugated iron roofing	173 c ft. 40½ c ft. 828 s ft.		
Fitting additional Hospital Huts over room &c.	43. Estimate No:	Subsg: Engrs: No: 87 dated	"	Grant for Current Serv. Works. Appropriation Estimate for	45.		45.	45.				
Out offices for non-Commissioned Officers quarters &c.	2173. Estimate No:	Govt. No: G.O. 87 dated	749.	1424. 87	119.	67.	186.	186.	Brick work in Cement. Timber work. Thatch roofing. Plastering.	3458 c ft. 24 c ft. 286 s ft. 4914 s ft.		
					761.	100.	861.	901.	Total Military			

Description of Work.	Amount of Estimate.	Amount by whom and when sanctioned.	Net expenditure to the end of last year.	Grants for the current year. Amount	Grants for the current year. when authorized.
Original Work (Contd.)					
Civil Buildings.					
Jail at _____	86,584.	Govt. No: C.B.O. Estimate No.	20,150.	30,000	Item No: in Budget 1885/86
Church at _____	4,247.	Govt. No: C.B.O. Estimate No.	1100.	3,147.	Item No. in Budget 1885/86

Net expenditure in this year. Work executed to the end of this month 188

In this month. Cash.	Total of this month. Stock.	Total sub heads including months. previous months.	Abstract Estimate.	Quantity	Rate	Cost.
					Rs. a. p.	
			Earthwork in excavation	34,635 Cft.	-8-	173-2-8
			Do. beyond 3' in depth	32,153 Cft.	2-8-	803-13-2
			Concrete work	11,070 Cft.	23-4-	2,573-12-3
			Masonry	106,728 Cft.	22-8-	24,013-12-3
	12,800.	20,800.	Iron beams carried and hoisted	3,405 Mds.	-6-	1,276-14-0
			Iron gratings	1,247 Mds: 8 Sts.	10-	12,472-0-0
			Retaining wall			1,000-0-0
			Earth fills in	13,294 Cft.	-8-	66-7-6.
			Other items of Estimate			-0-0-0
						42,379-13-10
			4½ P.Cent on Rs 28,630			1,216-13-0
			15 P.Cent on Rs 13,748			2,062-15-11
						45,659-0-10
			Due to Contractor			4709-0-10
						40,950-0-0
296.	137.	433.	598.	Brick in chunam	5,900 Cft.	17-7-0 1146-12-6.
				— in mud	2,800 Cft.	14-7-0 403-15-10
				wood for roof		26-7-0
				Other items of Estimate		119-13-3
13,096.	137.	13,233	21,398.	Total Civil Buildings		1697-0-7.

Description of Work.	Amount of Estimate.	By whom and when sanctioned.	Net expenditure to the end of last year.	Grant for the Current year. Amount.	Grant for the Current year. When in Postage.
Original Works (contd.) Agricultural					
Renewing wall of tanks near	4,400	Govt. No: 90. No: Estimate No:	391.	4,009.	Item No. in Budget 1865/66.

Net expenditure in this year.				Work executed to the end of this month.		
In this month. Each.	Total Stock.	Total, this month.	Total including previous month.	Sub heads of Abstract Estimate.	Quantity	Rate. Cost.
				Stone in Chunam 3750 Cft.	24-0-0	900-0-0
				Earthwork, Petty		10-0-0
314.	245.	559.	559.	Payment to Contract in excess		40-0-0
314.	245	559.	559.	Total Agricultural		950-0-0

Communications.

Description of Work.	Amount of Estimate.	By whom and when sanctioned.	Net expenditure to the end of last year.	Grant for the Current year. Amount.	Grant for the Current year. When in Postage.
Bridge at	12,227.	Govt. No: 30. 87 Estimate No:	2,762.	7,465.	Item No: in Budget 1865/66

Net expenditure in this year.				Work executed to the end of this month.		
In this month. Each.	Total Stock.	Total, this month.	Total including previous month.	Sub heads of Abstract Estimate.	Quantity	Rate. Cost.
				Piers.	9,050 Cft.	16-4-0 1,473-15-6.
				Planking	2 in No:	273-6 546-15-0
956.	997.	1953.	1953.	Arching in Sleeping dressing stone.	2,700 Cft.	27-4-0 735-7-6.
				Contingencies.		123-6-6.
				Other items of Estimate.		993-0-6.
				Materials at site		362-6-0
				Manufacture of Bricks		500-0-0
						4715-3-0

1st Station of Road

Description of Work.	Amount of Estimate.	By whom and when sanctioned.	Net expenditure to the end of last year.	Grant for the Current year. Amount.	Grant for the Current year. When in Postage.
	55,607.	Govt. No: 30. 87 Estimate No:	27,417.	29,190	Item No: in Budget 1865/66

Net expenditure in this year.				Work executed to the end of this month.		
In this month. Each.	Total Stock.	Total, this month.	Total including previous month.	Sub heads of Abstract Estimate.	Quantity	Rate. Cost.
2,344.		2,344.	2,344.	Earthwork	586,850 Cft.	2-4-0 13,086-0-0
Recovery 200				Metalling	4,989.6 Cft.	2-2-0 10,526-0-0
2144	200			Masonry in small Bridges.	6,350 Cft.	22-0-0 1386-0-0
				Other items of Estimate		4,389-0-0
				Materials at site		176-0-0
				Manufacture of lime		200-0-0
						29,763-0-0

Description of work.	Amount of Estimate.	By whom and when sanctioned.	Net expenditure to the end of the last year.	Grant for the Current year.	Amount.	when on the Voize
Original Works (cont:)						
Communications (cont:)						
Collection of Metal for 2nd Record of Roads	11,200.	Govt: Ins: G.O. 87 Estimate Ins	"	5,000.		Item Ins: in Budget of 1866/66.

In this month. Cash.	In this month. Work.	Total of this month.	Total including previous months.	Work executed to the end of this month. Sub heads of Abstract Estimate.	Quantity	Rate.	Cost.
							167
430.	"	430.	430.	Metal deposited aside of Roads	31,488.	2-1-"	644-1-1.
3,530.	1197.	4,727.	4,727.	Total Communications.			644-1-1.

Abstract of foregoing.

761.	100.	861.	901.	Military.
12,996.	137.	13,233.	21,398.	Civil Buildings.
314.	245.	559.	559.	Agricultural.
3,530.	1197.	4,727.	4,727.	Communications.
17,701	1679.	19,380.	27,585.	Total Original Works.

Description of Work.	Amount of Estimate.	By whom and when sanctioned	Net expenditure to the end of the first year.	Grant for the Current year. Amount	Grant for the Current year. When authorize	Net expenditure in this year. In this month.	Net expenditure in this year. Total of this month.	Net expenditure in this year. Total including previous months.	Work executed to the end of this month. Sub-heads of Abstract Estimate	Work executed to the end of this month. Quantity	Work executed to the end of this month. Rate.	Work executed to the end of this month. Cost.
Repairs.												
Military.												
Annual repairs to European Cavalry Barrack at	596.	Supdg: Engr: No: 87 Estimate No:	110.	486.	Balance allotment this year. Return for.				Whitewashing.	1720		
						45.	49.	94.	94.	Plastering.	40½	
Repairing Verandah at west end of Hos: Barrack at	197.	Ditto. Estimate No:	10.	177.	Ditto.	27.	150.	177.	177.			
Repairing roof of Lock up near at	8.	Ex Engineer. Estimate No: 87 Estimate No:		8.	Ditto.	8.	"	8.	8.			
						80.	199.	279.	279.	Total Military.		
Civil Buildings.												
Repairing roof of Lock wards at	3.	Supdg: Engr: No: 87 Estimate No:	"	3.	Balance allotment this year. Return for.	3.	"	3.	3.			
						3.	"	3.	3.	Total Civil Buildings.		
Agricultural.												
Repairs to earthwork of tanks at	470.	Supdg: Engr: No: 87 Estimate No:	443.	33.	Balance allotment this year. Return for.	10.	23.	33.	33.			
						10.	23.	33.	33.	Total Agricultural.		

Description of Work.	Amount of Estimate	By whom and notice	Est. expenditure to be incurred during current year	Grant for the current year. Amount	Grant for the current year. When sanctioned
Repairs (Contd.)					
Communications.					
Annual repairs to Staging Bungalow at.	79.	Supdg. Engr. No: 7 Estimate No:	58.	21.	Repairs allotment. Administration Authority Govt.

Net expenditure in this year. In this month. Cash.	Stock.	Total of this month.	Total including previous months.	Work executed to the end of this month. Sub-heads of Abstract Estimate.	Quantity	Rate.	Cost.
							491
4.	17.	21.	21.				
4.	17.	21.	21.	Total Communications.			
Abstract of foregoing							
80.	199.	279.	279.	Military			
3.		3.	3.	Civil Buildings.			
3.	23.	33	33.	Agricultural.			
10.							
4.	17.	21.	21.	Communications.			
97.	239.	336.	336.	Total Repairs.			

Description of Work.	Amount of Estimate.	By whom and when sanctioned.	Sum expended to the end of last year.	Grant for the Current year. Amount	When authorized
Tools and Plant.					
Marking one iron roller at.					
Purchase of 500 Barrels at.	410.	Supt. Engr. Ho: of Estimate Ho:	"	410.	Appropriation Return for.
Petty repairs to tools at.	1560.	Cost. Ho: Gd. of Estimate Ho:	"	1560.	Gd. Ho: of Abstract Estimate Appropriation Return for.
	3.	Supt. Engr. Ho: of Estimate Ho:	"	3.	
Establishment.					
Direction.					
Salary of Superintending Engr. and Establishment.					
Travelling allowance of — Do:					
Contingencies.					
Telegrams — 3 — " — "					
× × × — 30 — " — "					
Contgy Stationary — 4 — " — "					
Office Rent. — 28 — " — "					
Construction.					
Salaries of Resg Officers and Establishment.					
Ditto — of Subg Overseer & Do:					
Travelling allowance of Resg Officer and Establishment.					
Ditto — of Subg Overseer & Do:					
Contingencies.					
Contgy Stationary —					
× × × —					

——— Range Acquittance Roll for May 1865

Name	Class and Grade	Amount Received: Salary	Travelling Allowance	Total	Signature and stamp for each Payment Exceeding £20—
Lieutenant B. B R. E ———	Executive Engineer	625 0 0	0 0 0	625 0 0	
do ———	Subordinate	60 0 0	20 0 0	80 0 0	

(and so on)

(When Salary and Travelling Allowance 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 persons name must be made and a separate Receipt Stamp affixed)—

Copy sent to Mahratta Engineer
of 26th September 1865.

D.

D.

Daily Report for 1st 186-

Labour Work on which Employed - (Here enter details of works or Estimate heads -)	Total Wages R a P

Signature of Subordinate

Daily Report for 1st ---- 186-

Materials of all Kinds.

Daily Report for 1st ---- 186-

Labour Work on which Employed (Here enter details of works or Estimate heads)	Total Wages R a P

Signature of Subordinate

Daily Report for 1st ---- 186-

Materials of all Kinds.

N. B. The second part of this return should be on the reverse of the page -

Copy in a letter to Supt Lines
of 26: September 1865

E.E.

Range Statement of objectionable items in the Accounts for May 1865

Particulars of each item	Amount of Returns item	Amount Expended up to date	Amount Expended during month	Range Officers Explanations	Remarks by Controller	Remarks by Supt Engineer	How disposed of

E

Account of Expenditure on Forest Improvements in Taloor
.....Range

Work ..... Estimate Rs 180 Sanc.d by ..... no .....

Day of Month	Number of Units	Description	Amount	Total	Last Payment	Day of Month	Number of Units	Description	Amount	Total	Last Payment
			R.a.p	R.a.p	R.a.p				R.a.p	R.a.p	R.a.p
9	8	Bricklayers @ 0-8-0	4-0-0								
	8	Coolies 0-2-0	1-0-0								
	8	Carts 0-8-0	4-0-0								
10	8	Bricklayers 0-8-0	4-0-0								
	16	Boys 0-1-0	1-0-0								
11	8	Bricklayers 0-8-0	4-0-0								
	16	Boys 0-1-0	1-0-0								
	3	Iron mat Screws	0-9-0	19-9-0	19-9-0						
13	4	Carpenters 0-8-0	2-0-0								
14	4	Bricklayers 0-8-0	2-0-0								
	8	Boys 0-1-0	0-8-0								
	4	Carts 0-8-0	2-0-0								
	2	Painters 0-8-0	1-0-0	7-8-0							
		Total		27-1-0	7-8-0						
					27-1-0						
		Materials									
9	4000	Tiles @ 5-0 M	20-0-0								
12	126	Pounds of Linseed @ 0-4-0	31-8-0								
14	37½	Cubic ft of Teak timber @ 2-8-0	93-12-0								
"	18	lbs Red Paint @ 0-4-0	4-8-0								
				129-12-0							
		Total Charges		176-13-0	176-13-0						

(Here enter Materials if any purchased by Range Officer directly for the Work or issued from Stock —)

(If the Work is not completed in the same month a report is rendered by an Account which will be furnished in this form of Expenditure & shall if work with note that final account will follow in the succeeding month)

Copy pin a Letter to Engineer
D/ 26: Sept^r 1865 of 1865.

Range Bill for Salaried for May 1865

Class	Name and Rank	Rate of Salary	Amount of Salary	Total of each Class	Grand Total	Income Tax 3 Per Cent
Engineers	Lieut. A.B. Engineers					
	Staff Salary	400 0 0	400 0 0			12 0 0
	Military Pay & Allowances	225 0 0	225 0 0	625 0 0	625 0 0	6 12 0
Upper Subordinate	Mr C.D. Sub Asst	60 0 0	60 0 0			1 12 0
	Mr E.F. Do	60 0 0	60 0 0	120 0 0	120 0 0	1 12 0
Office	G.H. Accountant	60 0 0	60 0 0	60 0 0		1 12 0
	I.J. Clerk	50 0 0	50 0 0			1 8 0
	K.L. Do	30 0 0	30 0 0	80 0 0		
	M.N. Draughtsman	45 0 0	45 0 0	45 0 0		1 5 0
	3 Lascars	6 0 0	18 0 0	18 0 0	203 0 0	
				Total —	948 0 0	26 13 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—

I further certify that the orders of Government in respect of dividing Salaries have not been violated and that no person has been entertained or promoted to any appointment in this Office during the month except in accordance with the first of the Tables published in the Notification of Govt of 9th October 60

H.B. Lieut R.E
Range Officer

Notes of Appointments, Transfers, Suspensions, &c.

Remarks —

Quarterly Statement of Leave of Absence granted during the month of May 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	Amount payable to Substitute	Remarks

A. B. Lieut. R.E.
Range Officer

Instructions for the Quarterly Return.

The names should be arranged in order of Regimental Establishment, the Officer Commanding Regt, Staff Officer, and the total drawn for each class should appear in the column headed "Total"

Where Leave of Absence is granted when the parties are under R10 Regulations. The statement of Leave is always to be filled up in the space left for "Nature of Appointment" after Instructions to return the Leave Pass or Cert. to Brigade Office or the Leave Pass withheld, and Order for the authority for all Leave granted, and for the Appointments of all persons in the Range during the first time —

Declare Abstract Return required in case of Temporary Range Officer should be closed for Range —

Copy in a Letter to Engd.
D.d 26. Sept. No. 60 of 1685.

F. F.

G.

No. 2401/85.

C.

217

Balance Return of Tools under charge of the Bursar of the ---- Talook ---- Range ---- Talook for the half year ending 31st October 1865

Page	Names of Articles	Tower Volume Chapter Mss	Receipts: January	June	July	August	September	October	Total	Issues: January	June	July	August	September	October	Total	Balance in 1st Number as per last Return	Balance in 2nd Number as actually counted	Explanation of Differences and Remarks: By Talook Bursar	By Range Officer
Tools and Plant—	Adzes	50																		
	Anvils Large	1																		
	Do Medium	1																		
	Do Small	1																		
	Eyes Picks	145																		
	Crow-bars	53																		
	Hammers	34																		
	Jumpers	25																		
	Wedges	73																		

Detail of Items during the Half-Year.

Description.	How Disposed of.	No.	Total	Remarks.
Chowrahs.	May. Lost June. Sold	3. 50.	3. "	See Cash-account for June.
	Transferred to Executive Engineer ——— Division.	150.	— 200	See Invoice sent with Accounts of that month.
		Total	" 203.	
Case of Instruments.	Inby. Returned into Magazine.	"	1.	See Receipt attached.

June H. H.

Statement of Corrections made in the accounts of the Range for June 1865

Particulars of Items	Amount As shown by Range Officer	Amount As corrected by Controller.
Overcredit to Purchases for Timber supplied by Shaw Lall, the value of 200 cubic feet @ Rupees 2-12 having been erroneously charged as Rupees 575-0-0	575 " "	550. " "

Stock should be credited and Stock Purchases debited in next months accounts with Rupees 25, the amount of the error.

[The Controller should always state distinctly in what manner the Range Officer is to adjust the different items of Corrections.]

Ex.

Ord. Dpt. 1865
Copying Letters Received
No. 26. Exhibit. Total. 1865

H.H.

H.

Contract Certificate May 1865

Talook Range

Name of Work Constructing Sail at

Name of Contractor Ramasawmy Naidoo

Authority for work Estimate Rs 50,000 Sanctioned in G.O. No. x dy x x

Number of Last Certificate Granted for this work No. x x

Total Quantity of work executed upto 29th May 1865

Number in Page of Rept	Quantity	Items	Rate	Amount	Remarks
	Cubic				
34635		Earthwork in Excavation	0-8-0	173-2-8	
32153		Do beyond 6 feet in depth	2-8-0	803-13-2	
11.070		Concrete work	23-4-0	2575-12-3	
1.06728		Masonry	22-8-0	24.013-12-3	
3405	Lbs	Irons	0-6-0	1.276-14-0	
1247	Do	Do gratings	10-0 0	12.472-0-0	
—		Penning Earth	— —	1000-0-0	
—		Plinth filled in	0-8-0	66-7-6	
		Total value of work done to date	— — —	42379-13-10	
		Deduct value of work shown in last certificate	— — —	28.226-8-10	
		Net value of work done since date of last certificate	— — —	14.153-5-0	

A.B. Contractor C.D Talook Surveyor

Certified that the preceding claims is correct, that the measurements have been made by me and that the work has been satisfactorily performed

C.D Talook Surveyor

* Remarks by Range Officer

(Here enter the nature of the check measurements taken or other examination of the work —

E.F Range Officer

Chittoor June 1865

Memo of Payments made

Total value of work done — — — — —		42.379-13-10
Amount of previous payments from last certificate	28.150-0-0	
Payment now made — — — — —	12.800-0-0	40.950-0-0
Balance Due		1.429-13-10

Received Rs (12.800) twelve thousand eight hundred only on account of this work

Stamp A.B. Contractor

Chittoor June 1865.

N.B. On completion of work the words as a final payment in settlement of all demands are to be added

* In practice this and the following entries should be on the reverse side of the form so that there may be always sufficient space for the Contractor title on the first side —

PW 2401/65

Copy pin to Letter to Engr
Dr 26th Sept. No 60 of 1865.

34

I

223

Bill for Petty Contract Work

The Officer in charge of — Range — — District Dr

To Ramasamy Naidoo Contractor for Work Executed during May 1865 as per Estimates noted below

Estimate	Description of Work	No in Supt's Report	Quantity	Rate	Amount	Remarks
	Repairs to Collectors Cutcherry					
No 45 Sanctioned by Supt & Engineer in Memo No x dated x April 1865	Teak wood work		11½ Cub. Ft.	2-8-0	28-12-0	
	Brick work		52½ Do.	22-8-0	12-2-0	
	Removals		— —	— —	4-0-0	
					44-14-0	
Do.	Repairing roof of Lock up and buildings attached in the following Bazaars					
	Petty work —				10-2-0	
	Constructing a cowrie passage between two Barracks at Vellore					
No 1000, Sanctioned by Supt in Monthly No x dated x March 1865	Teak work in foundation		50 Cub. Ft.	0-8-0	0-4-0	
	Masonry (Bricks & foundation by Ranger, Stone on supplied from Store)		173 Do.	8-11-0	15-4-6	
	Tile work		61½ Sq. Ft.	20-00	12-4-9	
	Plastering		617 Do.	2-4-0	13-14-0	
	Teak wood work —		40½ Cub. Ft.	2-11-6	110-1-9	
	Iron work		20 lbs.	— —	3-0-0	
	Painting — —		509 Sq. Ft.	1-8-0	7-10-3	
	Fixing Rafters in Masonry		40	0-4-0	10-00	
	Covering Cutches with Tile — —		1 Cutch 8 Cubits	15-0-0	18-00	
	Filling in Drains				2-8-9	
					193-0-0	
Note The Works mentioned are not to be executed until they shall be inserted by the Contractor in his bill to be countersigned by the Talook Cutcherry	Total of this bill Rupees two hundred and forty eight only —				248-0-0	

May 30th 1865 —

A. B — Contractor

No I

Bill for Materials

The Answer in charge of the ----- Talook

To Mootoosawmy Naidoo for Materials supplied by him

Description of Materials	Price Rate	Per	Amount	Total Amount of this Item	Payments Amount	When Paid	For what Account Purchased	By whom Received as per receipts attached
Balance due for articles supplied in March	--	--	--	40-0-0				
For supplies in April	--	--	--	60-0-0				
Supplied in May							Talookdars Cutcherry at Rasampettah	A. B. Talook Answer
10,000 bricks	5-0-0	1000	50-0-0					
5,000 — do —	6-0-0	1000	30-0-0					
				80-0-0	180-0-0	20 May 65		

Total of this Bill Rupees one hundred and eighty ---- 180.00

20th May 1865

Mootoosawmy Naidoo
Supplier

Contd

Memorandum by Talook Answer

County Rate Amount Remarks -

Amount of bill 248-0-0

Deductions

Time for delay in constructing Camel pagoys 10-0-0

Pagodas Hackeries Materials purchased by Range Office for Camel pagoys & supplied from Stock Bullocks — 228-0-0

Total one & Ends 1850

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

30 May 1865

C. D. Talook Answer

Remarks by Range Office

Paid in full as per receipt below

E. F. Range Office

Received Rs (228) two hundred and ~~twenty eight~~ twenty eight

31st May 1865

A. B. Contractor

Abstract of charges

	Cash	Stock	Total
Returns to Collectors Cutcherry for the Cost of Lock up and hutting attached to Camel pagoys & the Barracks	44-14-0		
	10-2-0		
	228-0-0		

Total Rs entered in Range Report

Copy in a Letter to Esq Dy Collr Superintendent 1865

Memorandum by Taluk Native

Amount of Bill ---------- R.a.P.
180-0-0

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

20th May 1865

A. B.
Taluk Amildar

Remarks by Range Officer

Paid in full as per receipt below

20th May 1865

~~A B~~
~~Range Officer~~
Taluq Amildar

Received Rupees (180) one hundred and eighty only on account of the materials detailed within as a final settlement of all demands

20th May 1865

Mortowamy Naidoo
Supplier

Stamp

P. No. 241/65

N II

Bill for Materials

The Executive Officer in charge of ---- Range

Dr.

To Mortoowamy Naidoo for Materials supplied by him

Description of Material	Price Rate	Rs.	Amount	Total of each description	Payment Amount	When paid	For what Account purchased	By whom received as per receipts attached
Balance due for Articles supplied in March				50-0-0				
For supplies in April				150-0-0				
Supplied in May								
50,000	Bricks	5-0-0	1000	250-0-0			Stocks or Work at the Cane mogha	A. B. Range Officer
20,000	Do	6-0-0	1000	120-0-0				
				370-0-0	570-0-0	20th May/65		

Total of this bill Rupees 570-0-0
Five hundred and seventy.

20th May 1865

Mortowamy
Supplier

11

Memorandum by Range Office

Amount of Bill £ 570-0-0

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

20th May 1865

A-B
Range Office

Remarks by Range Office

Paid in full as per receipt below

20th May 1865

A. B
Range Office

Received Rupees (570) Five hundred and Seventy only in account of the materials detailed within as a final payment in settlement of all demands

20th May 1865

Mootoosamy Naiken
Supplier

Stamp

P.W. 2101/65

O III

Jaloork. Range

List of Stock Purchases during the month of May/65 for which bills on the authorized forms have not been received from the persons supplying the materials—

	Quantity	Price: Rate	Price: Amount	Price: Total from last date	Payments: Amount	Payments: When paid
		R.c				
Arrears of former months						
Mootoosamy Naiken for April 65 —				7-8-0	3-8-0	6th May/65
Purchased this month						
Firewood	Mds					
from Ramasamy —	1256	6-0-per	75-5-9			
	55	8-0- "	4-6-5	79-12-2	70-0-0	
Charcoal	Mds					
from Narainsamy	20	20-0-per	4-0-0			
	100	15-0- "	15-0-0	19-0-0	16-8-0	
Total of this month				98-12-2	90-0-0	
Total				106-4-2		
Deduct Payments				90-0-0		
Amount remaining unpaid				16-4-2		

A. B
Range Office

Copy in a Letter to Esq.
dated 26th Sept. 1860 of 1865

O II.

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Talook ---------- Range

List of Purchases during the month of May 1865 for which bills in the authorized form have not been received from the persons supplying the Materials

		Price				Payments	
		Rate	Amount	Total from each dealer	On what account purchased	Amount	When paid.
		R. a.					
Arrears of former months Missionary Stores for April 1865				7-8-0		3-8-0	6th May/65
Purchased this month							
Firewood from Ramsaung	Mds 125	6-0 per 100	75-8-9				
	55	8-0 — —	4-6-5	79-12-2	Collecting Cattle at Chittagong	70-0-0	
Paddy from Remark	Mds 20	20-0-per 100	4-0-0				
	100	15-0 — —	15-0-0	19-0-0		16-8-0	
Total of the months				98-12-2		90-0-0	
Total				106-4-2			
Deduct Payments				90-0-0			
Amount remaining unpaid				16-4-2			

A. B
Range Office

P. M. 24/1/65

O I.

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[illegible] Jaloork ---------- Range

List of Purchases during the months of May 1865 for which bills in the authorised form have not been received from the persons supplying the materials

	Quantity	Price Rate	Price Amount	Total from each dealer	On what account purchased	Payments Amount	When paid
Arrears of former months							
Musters among Natives for April 1865	—	—	—	7-8-0		3-8-0	6th May/65
Purchased this month							
Firewood from Ramasamy	Mds 1256	6-0-per ton	75-5-9		Repairs to Court House		
	55	8-0--	4-6-5	79-12-2		70-0-0	
Charcoal from Permaul	Mds 20	20-0-per ton	4-0-0				
	100	15-0--	15-0-0	19-0-0		16-8-0	
Total of the month				98-12-2		90-0-0	
Total				106-4-2			
Deduct payments				90-0-0			
Amount remaining unpaid				16-4-2			

A. B
Talook Peisear

~~Range Officer~~ —

P/11-2401/65

P.

Statement of Road Metal supplied during the month of May 1865—.

Miles	Contractor	Quarry from which dugs	Distance carried Miles	Furlongs	Rate for digging per Mile—	Cost per 100 Cubic feet: Digging and Metalling per Mile	Carriage	Total	Quantity in Cubic Feet—	Value—	Remarks—
	Collection of Metal for Road from Arms Thing										
18	Ramasamy	Shaikpet	2	-	0-8-0	0-15-0	1-0-0	1-15-0	3300	63-15-0	
21	Munisamy	"	-	6	0-10-0	0-15-0	0-7-6	1-4-6	2700	37-15-6	
22	Thenarappa	Bijnur	4		0-10-0	0-15-0	0-5-0	1-4-0	5600	70-0-0	
23	— Do —	"	-	4	0-10-0	0-15-0	0-5-0	1-4-0	700	8-12-0	
24	— Do —	"	1	4	0-8-0	0-15-0	0-12-0	1-11-0	2480	41-13-7	
35	Ramasamy	Ayyappa	3	6	0-6-0	1-2-0	1-6-6	2-8-6	4000	101-4-0	
36	— Do —	"	4	6	0-6-0	1-2-0	1-12-6	2-14-6	3000	87-3-0	
37	Rama Sing	"	5	6	0-5-0	1-2-0	1-12-9	2-14-9	1400	29-3-6	
38	— Do —	"	6	6	0-5-0	1-2-0	2-1-9	3-3-9	1000	32-5-6	
								Total	23730	472-8-1	

A. B
Taluk Surveyor

O.M. Dtd 1/66

Copy in a Letter to Engr
dd 26: Septr: No 660 of 1865

Cash Account of Harrow in charge of the
No 1 or Range District for July 1865.

Audit Voucher	Description of items	Payments	Receipts	Balance	Heads of Accounts.
1st	Balance brought over			00 00	
5th	Cheque No 10 dated in the Hooguer Treasury		1200 ..		"Cash from Treasury"
1	Establishment for June. Executive Grade Captain A. 13 625				
	Paling Overseer C. R. 60	685 ..			"Establishment"
	Office Establishment of Range	120 ..			Do
2	Travelling allowance of Captain A. 13 100				
	Do of Overseer C. R. 30	130 ..			Do
	Travelling Batta of Office Establishment	35 ..			Do
3	Petty Establishment	210 ..			Do
5th	Income Tax from the above		54 ..		"Income Tax"
6th 4	Do Paid into Treasury as per Deputy Collectors Rekeipt	54 ..			"Payment into Treasury"
8th	Cheque Nos 10 and 11 dated for Rupees 500 each		1000 ..		"Cash from Treasury"
8th 5	Advances to Civil Officers as follows				
	Collector of	500 ..			"Advances to Civil Officers"
	Superintendent of Police	500 ..			
10th 6	Cheque No 15 dated		1500 ..		"Cash from Treasury"
11th 7	Paid Gopaul Moodelly for purchase of 13 sticks for Paling	500 ..			"Stock purchases" "Original works" "Contingencies"
12th 8	Paid Chinniah Moodelly for part of his Contract for	1000 ..			
		3754 ..	3754 ..	00 00	

(Sgd) A B. Capte RE
Executive Engr — Range

P.N. 240/65

Copy in a Letter to England
of 26 Septr. No. 60 of 1865.

Norm. B. (2)

R.

Copy pin a Letter to Engineer
Dr. Dept. No. 60 1865.

R

09

243

S

Receipts Cash Abstract Book ~~Disbursements~~

S.

Range

May 1865

	Letters of Credit	Cash from Treasury	Miscellaneous Imperial: Rent of Building	Sale of Building	Sale of unserviceable Tools & Plant	Income Tax	Stock Sales	Miscellaneous Advances Recovered	Deposits received	Transfers within Division	Transfers from other Divisions or Departments
××× Talbot	2450 0 0	1000 0 0	180 0 0	140 - -	500 - -						
	2000 0 0	1000 0 0	0 0 0	- - -	- - -						
	1500 0 0	1000 0 0	0 0 0	- - -	- - -						
	2800 0 0	3000 0 0	180 0 0	140 - -	500 - -	37 - -	27 8 -	- - -	200 - -	- - -	- - -
									500 - -		
									700 - -		
×× Talbot	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	500 - -	- - -
×× Talbot	- - -	- - -	- - -	- - -	- - -	- - -	300 - -	- - -	- - -	1000 - -	- - -
"	- - -	- - -	- - -	- - -	- - -	- - -	300 - -	- - -	- - -	1000 - -	- - -
	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	2000 - -	- - -
Other Cash Payments on account of the Range	- - -	- - -	- - -	- - -	- - -	- - -	- - -	30 0 0	Returned by bank	60 - -	- - -
Totals of the Range	2800 0 0	3000 0 0	180 0 0	140 0 0	500 0 0	37 - -	327 8 0	30 0 0	700 - -	2500 - -	60 - -

Scnd.

Cash Abstract Book ——— Range ———

May 1865

Disbursements

Cash from Treasury	Cash from Assistant Treasurer	Cash from Depositaries	Cash from other sources	Total Receipts	Salaries	Transportation	Contingencies	Tools and Implements	Stock	Stock for Issues	Subsistence	Hospital Fund	Total Disbursements
1000 00		48 40	19 00	1067 40	145 40	150 00	1 80	2 80	12 32	17 40	—	—	329 92
1000 00		30 00	9 90	1039 90	285 00	—	30 00	—	—	1050 00	10 80	—	1375 80
—		7 26	7 80	15 06	—	—	4 00	—	—	—	3900	50 00	97 00
—		498 50	7 80	506 30	—	—	1 80	—	—	30 00	20 80	—	52 60
—		50 00	2 00	52 00	—	—	28 00	—	—	20 00	30 00	—	78 00
—		185 106	—	185 106	—	—	—	—	—	—	12 56	—	12 56
		24 49											
		15 66											
		50 00											
		481 10											
		30 00											
		12 00											
		40 00											
		87 00											
		50 00											
		334 00											
		570 00											
		247 70											
		60 76											
		20 00											
		25 00											
		70 00											
		5 00											
		355 00											
		40 00											
		138 00											
		50 00											
		152 56											
		50 00											
		392 10											
		314 60											
		44 40											
		537 30											
		13 20											
3000 00	17501	129	87 50	17629	1800	65 00	2 80	1842 32	488 56	80 00	1385 00		
		10 80	19 24										
		1 80											
		2 51											
		41 41											
		63 45											
		179	19 24										
			10 76										
			10 76										
Adjustments	Remd by Cash	30 00											
Total for the Whole Range		3000 00	17501	96 40	1760 00	1800	65 00	1632 00	2756 00	935 56	1100 00	1385 00	

Talbot

Talbot

Talbot

Copy rec'd with Letter to England
of 26: Sept^r: N:60 of 1865.

T.1

Copy rec'd with Letter to England
of 26: Sept^r N:60 of 1865.

P.W. Dec^l/65

P.W. Dec^l/65

Cash Account Current of ——— Officer in charge of ——— Range with the Controller P.W. Accounts for the Month of May 1865—

To Cash Balance as per last Months account			4080-1-3	By Expenditure against Budget Grant		
" Government for Letters of Credit—				Original Works	17701-1-4	
On ——— Reading				Repairs	96-11-4	
" ——— Do		24.500-0-0		Establishments	2005-0-0	
" ——— Do		2.000-0-0		Tools and Plant	1672-8-0	21475-8-2
		1.500-0-0	28000-0-0			
" Government, for recoups of the P.W.D—				By Stock purchases and sales for cash paid for purchases as per Progress Report		2495-4-8
Miscellaneous, Imperial				" Stocks for manufactures and carriage of Stock material ———		986-13-6
Rents of buildings, Fines and Refunds, Damage Charges (Detail)				" Miscellaneous advances as per Progress Report and Form K— ———		110-0-0
Rents of buildings	180-0-0			" Deposits for refunds of deposits as per Progress Report ———		1385-0-0
Sales of buildings and Tools and Plant				Transfers as per Progress Report		
Buildings 140-0-0				Departmental within Province	80-0-0	
Tools and Plant 500-0-0				—Do— Other Provinces	200-00	
	640-0-0	820-0-0		Civil Officers for advances made to them	900-0-0	1180-0-0
Contributions for Imperial Works —				By Government for receipt of the P.W.D— paid into Treasury as per receipt attached—		1594-8-0
Income Tax		0-0-0		" Profit and Loss for Cash lost or stolen as per Progress Report ———		0 0 0
		37-0-0	857-0-0			29.235-2-4
" Stock purchases and sales, for sales vehicles		———	827-8-0	By Balance		
" Miscellaneous advances for recoups as per Statement annexed (Form K)		———	30-0-0	Drawing Account	1574-9-9	
" Deposits for cash received in deposit as per Statement (Form V) —		———	700-0-0	In Clerks	3174-13-2	4749-6-11
" Transfers — Departmental within Province ———		0-0-0				
—Do— within other Provinces as per Statement (Form V)		60-0-0				
From other Departments —		0-0-0	60-0-0			
Total ———			33.984-9-3	Total ———		33.984-9-3

Details of Cash Balances

	In Cash	In Treasury	In Treasury	In Treasury	Total in Treasuries	Total
Range Officer Talook Peersun	1791-6-2	427-7-0	197-2-9	250-00	874-9-9	2665-15-11
Do	897-8-0	---	---	---	---	897-8-0
— —	485-15-0	---	---	700	700-0-0	1185-15-0
	3174-13-2	427-7-0	197-2-9	950-00	1574-9-9	4749-6-11

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 established in this account agree with the balances shown 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

A. B. Range Officer

Memo of Receipts paid into Treasury

Balance from last Account	1027-0-0
Received during the month	1267-8-0
Total	2294-8-0
Paid in during month	1594-8-0
Balance remaining to be paid in	700-0-0

Form T 11

Statement of Cash balances of the Public Works Department in the District of Range-oor on the 31st May 1865.

Stations & Talooks and names of Officers	Treasury	Amount at credit of Drawing Accountant in each Treasury	Total of Treasury Credits in each Range	Cash in hands of PW Disbursers	Total Balance
		Rs A P	Rs A P	Rs A P	Rs A P
Alyghur — Alyghur		530 - -			
Alyghur — Muttra		344 9 9			
Alyghur — Talug —			874 9 9	2371 10 8	3246 2 5
Meerut — Meerut					
Meerut — Muzuffurnugger					
Meerut — Saharunpore					

[and so on]

Total

Range Officer

64

Copy sent as Letter to England
D/26 Sept 12 No 60 of 1865

U.

Ranges Schedule of Receipts during
May 1865

Particulars	Cash	Stock
Transfers –		
From other P.W. Ranges within same Presidency		
From sent from Presidency Stores 50 lbs settlement value		
From P.W. Divisions in other Presidencies –		
Lucknow Division Advanced to Nusseer Thompson Fes. -ceding to join this Range	68-00	
From other Departments		
From from Madras Arsenal 100 lbs (settlement value)		
Total Transfers	68-00	

Deposits received

From	Taluk Nusseer	200-00
Do	Contractor	500-00
Total Deposits		700-00

P.W. 2401/65

Copy in ao Atlantic England.
D/26: Sept. No 60 f 1865

V. W. X.

D/D 2401/65

V.

× Ranges. Abstract of

Materials received during the months of May 1865

| Sources from which received | Value of each receipt of Materials | Bricks Chunjkhas | Bricks Pucka | Timber | Timber | Timber

W.

Stock Materials issued during the Months of May 1865

On what account issued	Value of Materials expended upon each item	Quantity	Materials issued	Rate	Amount
				£ s. d.	£ s. d.
		5½	Timber	2 8 0	148 12 0
			Metals		143
		11	Bengal iron	12 8 0	3 7 0
			Sash		
		300	Firewood	6 0 0	18 0 0
			Painters Work		
		16	Red Paint	0 4 0	4 0 0
			Manufacture		4 0
				Total —	1873 1 0

× Bango. Abstract of

		Quantity	Materials issued	Rate	Amount
				£ s. d.	£ s. d.
× Bridge —	952 – 8 – 0	7000	Timber	0 12 0	52 0 0
Y Church —	105 – 5 – 0	2240	Stone	0 2 6	326 6 0
Manufacture of bricks	18 – 0 – 0	5100	Stone	15 0 0	765 0 0
Road from × to Y —	147 – 8 – 0	2000	Lime	5 0 0	20 0 0
Repairing Verandah round and yard No. 16 Barrack —	149 – 12 – 0	4000	Cornish Hills	10 0 0	40 0 0
				Total —	1373 1 0

N.B. This is to show Stores issued by Barge Officers from Stores from purchases or manufactures for

Purchases or manufactures on account of Stock-Particular works should be excluded

X.

X Range

Statement of receipts and issues of Stock for the month of May 1885

Description	Balance remaining in store, as per last months return	Receipts during the month as per abstract	Total	Issued during the month, as per abstract	Balance remaining in store, on 1st of June 85	Remarks
Building Materials						
Bricks. 11"x5"x2½" — No	300,000	261,000	561,000	"	511,000	
— do 12"x6"x3" — No	10,000	25,000	35,000	"	35,000	
— do half burnt. 11"x5"x2½" No	8,000	21,000	29,000	"	28,000	
— do — unburnt 11"x5"x2½" No	150,000	"	150,000	70,000	80,000	
Lime (stone) — C feet	8200	"	8200	2,410	5788	
Lime-stone — " —	10,00	8000	9,000	"	9,000	
Sand —	9000	"	9,000	5700	3300	
Tiles — No	8000	"	8,000	4,000	4,000	
Tile cornice — " —	6,000	"	6,000	4,000	2,000	
Timber						
Timber — C ft	650	"	650	57½	592½	
Metals						
Wrought-iron — Seers	26	"	26	11	15	
Fuel						
Firewood — Mds	200	615	815	300	515	
Painters Stores						
Red paint — Seers	40	"	40	16	24	

Cost of Manufacture Carriage & Packing

Stock Purchases and Sales Account for value of Articles purchased & Stock taken

Stock for issues to and returns from Manufacture

Fixtures debited

Miscellaneous Advances Recovered by Supplies

Transfers within Range

Transfers from other Ranges

Total

Deduct Pos.s already debited in Last Abstract

Do. Transfers within District

Total to be debited to Stock

Part II Issues

Values of Articles

Original Tools

Repairs

Tools and Plant

Purchases and Sales Account for Sales

Stock for value of issues and returns from Manufacture

Transfers within Range

Transfers to other Ranges & Departments

Profit & Loss

× × × Stock

× × × Salvage

Total

Deduct Transfers within District

Value of Articles issued to Manufacture

Total to be debited to Stock

Stock Abstract Book ——— Range May 1865
Part III Receipts Issues and Balances by Sub Heads—

	Small Stores	Building Materials	Timber	Metals	Fuel	Hatting Materials	Painters Stores	Harness Fittings	Forage	Miscellaneous	Manufacturing Stock	Total
Balance at end of previous month												
Receipts—												
Total												
Issues												
——— Details												
——— Details												
——— Details												
Total Issues												
Balance at the end of Month												
Total as above												

5

Colquin & Kettenhofen Engineers
by 26, Keyfield Row E.C.

(No. 1096—Wt.)

Z.

---------- Range

Account of value of Receipts and Issues of Stock in the ------ Range during May 1865—

Receipts			Issues			
Balance of last months account	0000	0 0	Expenditure against Budget Grant			
Cash paid for manufactures, carriage &c	000	0 0	Original works	000	0 0	
From Stock for issues to and net transfers manufactures	0000	0 0	Repairs	000	0 0	
			Tools and Plant	0	0 0	0000 0 0
Articles purchased or supplied by Contractor	0000	0 0				
Materials from old buildings	0	0 0	Sales value of stock sold			000 0 0
Miscellaneous advances allowed by supplier	0	0 0	Stock issues to, and net transfers from manufactures			0000 0 0
Transfers as per Statement (Form)			Transfers			
Departmental within Province	0	0 0	Departmental within Range			000 0 0
Departmental from other Provinces, including Supplies	0	0 0	— D— to other Ranges			0 0 0
			Profit and Loss as per bill attached			000 0 0
			Issues to other Departments			0 0 0
Total	0000	0 0	Balance as per Abstract attached			0000 0 0

Copy in a letter to England
of 26th Sept. No 660 of 1865.

Talook Task work Range

Station Book of Expenditure in Constructing Ast. Offices for Non Commissioned Officers Quarters at

Estimate No Sanctioned by on the

Payments Day of Month	Amount	Items of charges	Nos. Days Work	Quantities	Rate	Charges — By Talook Amount	By Range Officer	Total	Progress up to end of month
					R.a.P	R.a.P	R.a.P	R.a.P	
2	R.a.P 10-8-0	Amount of Cost Mate	5 4	—	—	10-8-0	— —	10-8-0	
26	2-0-2	Masonry		67 C.F.	3-0-0	2-0-2			
30	4-11-7	Bricks		630	7-8-0	4-11-7			
30	2-3-7	Sand		x x x	0-0 0	2-3-7			
		Cumaun		x x x		— — —	4-13-12		
5		Total Masonry		— — —	— — —	8-15-4	4-12-14	13-12-2	345 Sft feet
26	30-0-0	Teak wood work including Materials		12 C.F.	2-8-0	30-0-0	— — —	30-0-0	24 — Do
26	5-11-6	Terrace roofing		148 Sft	4-0-0	5-11-6			
26	5-6-8	Bricks		— — —	— — —	5-6-8			
30	7-13-7	Tiles 12"		314	25-0-0	7-13-7			
		Cumaun		— — —	0 2-0	— — —	13-6-0		
		Total terrace roofing		— — —	— — —	18 15 9	13-6-0	32-6-6	286 Sft feet
30	11-7-5	Plastering		2293	0 8-0	11-7-5			
30	— — —	Sand		x x x	0 0 0	— — —	16-5-10		
30	— — —	Cumaun		— — —	0-0 0	— — —	27-1-1		
		White washing		Sft 1736	0-3-0	11-7-5	43-8-9	54-16-2	4914 Sft feet
30	— — —	Total Masonry		— — —	— — —	3-4-1	— — —	3-4-1	
30	— — —	Tiled flooring		212	0-3-0	6-5-9			
30	3-6-0	Bricks 10½×5¼×2½		450	7-8-0	3-6-0			
30	8-4-3	Tiles		1 1 1	x 1 1	8-4-3			
						— — —	5-11-0		
30	— — —	Cumaun		1 1 1	0-2-0	18-0 0	5-11-0	23-11-0	424 — Do
18	2-5-1	Red Painting in Oyling materials		Sft 232	— —	2-5-1	— — —	2-5-1	232 — Do
30	1-8-0	Earthen Chatti		2	— —	1-8-0	— — —	1-8-0	
		Casting sundries							
30	3-0-0	Laibi		2	1-8-0	3-0-0			
30	16-1-0	Coolies		— — —	— — —	14-9-0			
						17-9-0		17-9-0	
	119-4-7	Total of the Amount				112-0-0	65-14-15		
		Total including amount				122-8-8	16-15-15		
		Charges by the Subdivl				119-4-7	43-8-9		
		Arrears unpaid				3-4-1	— — —	3-4-1	

A.B. Talook Amount

C.D Range Officer —

S.M. 2011/15

Copy pin to Letter to Engr
Dated 26th Sept. A.D. of 1865

C IV.

Statem Book for May 1865
Dalwork
Range

Progress

	Up to date	Last Upated	During Month
Bricks 9" x 4½" x 2½"			
full burnt	4.50.000	3.50.000	1.00.000
Do Do			
Laff burnt	102.500	82500	20.000
	Lbf-	Lbf-	
Brick Lbs	400	400	

Name of Work Manufacture of bricks for Range at Valcore
Authority Returns by ~~Labour Dept~~ Rs x schedule 5 x on x

Summary of charges

Cash payments by Talwork Accounts	
Do by Range Officer	
Recoveries of advances by Contr	
Total cash debited during month	
Value of stock issued to this work	
Total to be debited in Progress. Up front	

Distribution of charges

Sub head of Estimate	Talwork Accounts Charges	Charges by Range Officer	Total
Firing Kilns	398-13-6		
Unloading Kilns	60-0-0		
General charges	30-0-0		
Total Bbe debited in Register of Works	488-13-6		

A. B. - Talwork Accounts

Remarks by Range Officer

C. D. - Range Officer

Estimated value of out turn —

Bricks 9" x 4½" x 2½"	Quantity	Rate	Value
full burnt	100.000	5 per 1000	500-0-0
Do Do Laff burnt	20.000	2 per 1000	40-0-0
Total			540-0-0

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

Days	Total	Description of Labour	Rate R	a	p	Amount R	a	p	Total R	a	p	Sub Head Volume
1 to 31	1	Tascan	4	0	0	4	0	0				
For the whole month 6-0-0	261	Men	0	2	0	32	10	0				
	62	Women	0	1	6	5	13	0				
	393	Boys	0	1	0	24	9	0				

15-6-0 12-5-6 20-8-0 18-12-0

Total for Cabinets		6 0 0
Arrears		15 6 6
Grand Total		82 6 6

Patini Book of Cabinets & Briefs

Talbot Messrs Cash Account for Brick

Day of Month	Sub Head Particulars	Payments	Total as per Cash book
3	Arrears of previous months		17 4 0
9	Labour 1st to 7th		18 12 0
10	6500 Rounds firewood @ 6/ per 100 rounds		390 0 0
19	Labour 8th to 18th		20 8 0
23	Balance of compensation to Merapilon for use of land for brick field		30 0 0
28	Labour 19th to 26th		12 5 6
	Total charges		488 13 6
	Arrears remaining unpaid		15 6 6
	Total		504 4 0

Distribution of above charges
Firing Kilns
Unloading Do
General Charges

Total

Account of Materials not charged hitherto

	Quantity	Rate	Value		Quantity	Rate	Value
Received from Stock				Distribution of charges			
Firewood	Mauds 300	6 0	18 0 0	Firing Kilns Firewood	Mauds 300	6 0 0	18 0 0
Total			18 0 0	Total			

Copy sig. & Letter to Engr.
& Cor. Despr. Nos of 1865.

Form G.G.

(Station) (Date)

From

The Controller of Public Works Accounts
N. W. Provinces

To

The Range Officer
Alyghur Division

Sir

I have the honor to inform you that your Cash Account for the month of _____ has been this day passed by me for Rupees _____

I have the honor to be,
Sir
Your most Obed't Servant
A. B.
Controller.

Memorandum

Amount charged in Account Current _____ Rs. _____
Amount passed
Difference explained in accompanying Statement of Corrections _____ } _____ Rs. _____

Ex 2

C. C.

Copy in a Letter to England
of 26: Sept^r No. 60 of 1865.

PR 2401/65

Section I Accounts of Taluq Overseers.

1. The Taluq Overseer should obtain funds from the Ronge Office twice in every Month; but before issue, the former will send to the latter on the 1st and 15th of the Month, a Mems: of his Cash re=quirements to satisfy the Ronge Office of the necessity for the same out=lay for.

2. The issue of funds will be made in cheques of small sums not less than 10 Rupees each, and as or rule all disburse=ments shall as far as possible be made by cheques, in order that too much cash may not remain in the Cash Chest.

3. A regular Cash book should be kept by

by the Taluq Overseer which must be balanced daily, in the form given. The balance at the end of the month will be tested by actually counting the contents of the chest, and the signature of the Overseer will be attached in token of the correctness of the entry. A proper bound Book should be used for this purpose.

4. A Duplicate of the Cash Book should be kept up at the same time, in loose sheets, which should be similarly attested at the end of the Month, stitched and forwarded to the Range Officer.

5. Whenever, on the contents of the chest being counted, the cash balance, as per the cash book, is found to be incorrect, it must be at once

rectified

rectified by making the necessary entry in the Cash book, "To cash found surplus in chest and added to balance" or "By cash deficiency found in chest on this date and deducted from balance," as the case may be. The action to be taken, on the occasion of such deficiency occurring, must depend on the nature of each case.

6. The Cash book is the primary record of the disbursing Officer, upon which the whole accounts of the Department are based, and all other accounts and returns are merely subsidiary to it. The disbursing Officer must therefore regard the Cash Book, as his most important record; it must be posted and balanced daily by day, exactly as the transactions occur, with perfect accuracy, and in the fullest detail, and

reference

reference must always be made to the particulars work for which payments are made, and the Station Book and Vouchers to which allusion may be made should be distinctly signified, so that the Cash transactions of the disburser may be clearly and precisely understood from it, and the different items easily traced through the Accounts of the works.

7. It is to be clearly understood that the entries in the Cash book are to be confined to bonâ fide cash receipts and payments of the person in charge of the Chest. The entry in Salary Cash book as nominal receipts and disbursements of items, which have been actually disbursed (as e. g. payments to Contractors) directly by the Range Officer, is prohibited. The Cash transactions of Salary Overseers are to be confined entirely to the disbursements to be made directly by themselves. Payments to Contractors and others by the Range Officer should not appear in the Salary Cash book.

8. The term Cash includes specie, currency notes, cheques payable on demand, and Treasury transfer receipts. Government Securities are not to be treated as Cash, or shewn in the Cash book.

9. The Cash book and Chest should be examined monthly, and if possible, oftener, by the Range Officer, when the contents should be actually counted, and his signature attached, with

with any explanatory re-
-marks which may be
found requisite for the
guidance of the Jaling
Overseer.

10. In every Executive Range or Station Book shall be kept for each work, or for each section of or Road or Channel, as many be convenient.

11. The Station Books will vary in character and form according to the nature of work, but each book shall contain a complete record of the work or section of road to which it refers. In all masonry works Forms C I shall be adopted, and when it is used, no other form of Station book will be required to be kept. In roads, and tanks and channel works, Forms C II and

C III

C III should be used, while Form C IV will be adopted in the case of manufacture of bricks either for special works, or for stock.

12. The Station Book for each work exceeding Rupees 2,500 each shall be divided, so as to correspond with the principal sub heads or divisions of the Estimate. The labor employed upon each portion of the work will thus be entered separately, or distribution of the work known day by day under each sub-head and the Cash payments will be distinguished in the same manner so that the cost and rate of execution under each sub-head may be easily ascertained.

13. The Station or Day Book of each work should also give the progress of the measurement

of

of work done up to date Page 1 Form C. The measurements are to be taken by the Taluq Overseer or other subordinate under his orders and attested by him.

14. A cash account for each work is also to be given in the Station Book. (Page 4 Form C.); or where room will not admit of it on a separate sheet of paper attached to the Station book, in which all materials purchased and paid for and other disbursements by the Taluq Overseer which do not enter into the body of the Station Book itself should be entered so as to show the total of the cash payments on each work.

15. Stock articles or other materials bought for by the Range Officer and used on the work, are to be shewn by the Taluq Overseer in or Mems: on the back of the Station book (Page 5 Form C.) with the prices left blank to be filled up by the Range Officer. Materials at site of work received and charged for to the same but not used should be shewn at the foot of this Mems: with the after distribution of the materials as used up to the proper sub heads of the Estimate. The outturn of Bricks or Lime, manufactured by the Taluq Overseer for a particular work with the cost price thereof will be shewn in this Mems: with the distribution of the same to the proper sub Head.

16. The Range Officer will after he inserts the prices of the articles supplied by him add to the Summary or abstract of

of charges, the Cash outlay by himself and shew the distribution of the total charges amongst the sub divisions of the Estimate which will help him to compare the outlay with the quantity of work done up to date and with the corresponding items of the Estimate.

17. The Range Officer will therein note the check measurements of the work taken by him during inspection with the date of such inspection and any remarks that may appear called for. The frequent periodical check over measurements being essential to the proper scrutiny of the Salary Accounts and works, and to the keeping up of a system of control over the subordinates of the Department

Range

Range Officers should in their remarks in the Station books, explain the reason of the non-inspection of a work within the quarter, where the last inspection took place three months previously, and where this explanation is not furnished or is unsatisfactory; the expenditure thus unsatisfactorily accounted for will be entered in the Statement of objectionable items and submitted for the orders of Government after communication with Superintending Engineers.

18. When the estimated cost of a work does not exceed 2,500 Rupees, the charges need not be distributed in the body of the Station book, over the several minor heads of the Estimate, but will be

entered

entered under the two heads "Labor" and "Materials."

19. Each Station book shall be under the fixed charge of the Taluq Overseer, Gumashta, Conicopillay or other Functionary employed on the work responsible to the Office or Subordinate in charge for the correctness of the entries.

20. In cases of works at or near the Head Quarters and particularly in Communications where the the Taluq Overseer and the Range Officer are at the same Station the latter should call for a daily report in the form of the Station Book (Form D)

and this report should be posted up in the Range Office daily, and in such cases it will not be necessary for the Taluq Overseer, Moniaty or other Subordinate upon the work to keep up and submit the Monthly Station Book in addition to the Daily Report; for it is to be borne in mind that Taluq Subordinates should not be required to submit accounts in excess of what is absolutely necessary for maintaining the proper check over expenditure and that as a general rule the Range Officer's check upon his Subordinates' Accounts, should consist rather of frequent inspections of his Cash, Stores, records, and works, than of requiring him to render additional papers and

returns

returns.

21. Station books and Cash books shall be printed including the paging throughout, and shall be signed by the Range Officer on the first and last sheet, the number of sheets in the book being noted.

22. Erasures in Station books and Cash books shall on no account be permitted. Alterations when necessary shall be made in red ink, the error being first scored through with the pen. All alterations shall bear the name of the person by whom they are made and in the case of a subordinate the Officer immediately superior shall satisfy himself that the alteration

E.

was necessary and correctly made, affixing his initials thereto.

2, 3. The Accounts of expenditure on works costing not more than 200 Rupees should be kept by the Salary Overseer and rendered in Form E and no separate Station Book need be kept, nor is any distribution of Charges under sub heads of Estimate necessary.

F.

24. When labor is performed by the job or task or simpler kind of Station Book (Form F) will be applicable, and it may be here remarked that just in proportion as job work is substituted for day work, and regular contracts for job work, will the Accounts to be kept by disbursing Officers be shortened and simplified, and

for

for this reason alone the use and extension of contracts should be carried out by the Range Officer into all description of work performed in his range to the fullest extent possible.

25. No stock materials will be kept by Ishing Overseers. All materials which they may purchase or obtain from the Range Officer should be for particular works; and be at once brought upon the Accounts of those works.

26. Ishing Overseers will render half yearly numerical Returns of "Tools and Plant" received issued and in hand in Form G.

G.

27. Tools rendered unserviceable should be noted in the Return Certified to by the Overseer, who

who should state the name or names of the works on which used, or that they were used for general purposes. The Range Officer will, on receipt of the Certificate, communicate with the Superintending Engineer, and obtain Orders regarding the disposal of the tools. When tools are sold by auction, the Voucher for the issue or writing off will be the Account sale receipted by the Ishing Overseer.

28. Each Ishing Overseer will be required to take stock once a year, in the presence of the Range Officer, of the tools in his charge, and should any discrepancy be discovered between his Books and the Tools actually in use upon any works the Range Officer will immediately cause the books to be corrected by making a regular Entry

of

that to which it refers, and the other Accounts should be sent, not later than the 5th of the Month, copies being retained.

33. Although the following rules for the accounts of contract work and purchases provide for the measurement of, and payment for, contract work monthly, it is to be understood that they do not prescribe settlement being made with Contractors at more frequent intervals when such an arrangement may be desirable. It is indeed only by prompt adjustment of Contractors' Accounts, and by paying them up for their work as frequently as it is convenient for them to receive payment, that the objectionable practice of making advances can be avoided. Punctuality in measuring up and paying for Contractors work is to be invariably practised.

34. Every payment to a work Contractor is to be on account of some particular work which is to be specified in the entry of the transaction in the Range Officers' Accounts and on the Contractor's receipt. The practice of making payments on general Account to a work Contractor is prohibited.

35. Every payment made to or work Contract or is to be debited to the work on account of which the payment is made. The Contract Accounts in the Public Works Book to will therefore be based on the actual Cash payments made.

36. Whenever a payment is made to a Contractor, measured [illegible]

shewing the whole quantity executed up to date of the work on account of which the payment is made are always to be recorded as in Forms H or I. These measurements may be entered either on separate Certificates for each work as per Form H or in one bill or Certificate as in Form I to embrace several minor works measured for the first time on completion, in either case the Certificate is to be prepared in duplicate, the counterfoil being kept by the Officer granting the certificate.

37. When the Contractor submits his own bill, he will do so in duplicate. Both original and duplicate will be attested by the Taluq Officer in charge of the work and the latter will be retained by him. These Certificates should be numbered in order of issue.

38. Whenever practicable, the receipt for payment to a Contractor should be entered on the back of the Certificate. When this cannot be done a separate receipt of the kind shewn in Form J I is to be furnished.

39. Whenever payments are made otherwise than on measurements, as by way of advances which should seldom occur, the receipt will be of the kind shown in Form J II.

40. As a rule, the accounts of contract work, shewing the work measured up and payments made, are to be prepared monthly; but in the case of small works, the

execution

exception of which is his over only or few weeks, it will be more convenient to measure up and pay for the work on its completion, and the agreements with the Contractors should provide for this when practicable.

41. The above rule will not prevent an Engineer Officer from measuring up work and paying for it as frequently as he may desire. On the contrary, every effort should be made by prompt settlement with Contractors, to obviate the necessity for making advances on the Contract beyond the value of work done.

42. Payments made to a Contractor in excess of the value of the work done, as per Certificates of measurements, or — payments

payments in advance may nevertheless be passed by the Controller and debited to the work concerned, if apparently reasonable; but such over payment or advance, when not covered by adequate security, is to be reported to Government in the monthly statement of objectionable items for such orders as may be considered necessary.

43. Accounts for Contract work for labour only, the materials being supplied by the Department should be rendered in the manner shewn in Form F, to serve as an appendix to the Station Book, the payments made being entered in the Contractor's Account in the ledger.

44. Payments for Extra work, not done on regular Contract, may be entered either in Form

I

I like regular contract work, or in Form F for task work, as may be most convenient.

45. The above rules will not prevent small advances being made for miscellaneous services (Form K) not chargeable to any specific work, or head of service. Such payments are however not to exceed Rupees 50 each, unless under special authority, and any advances made beyond that sum, not covered by work done, or service rendered, will be reported monthly by the Range Officer in the Statement of objectionable items.

46. Notwithstanding the license allowed in Rules 42 and 45 it will be the duty of Range Officers to abstain, as far as possible, from making advances or any account, and they should endeavour to maintain a system under which no payments are made excepting for work actually done.

47. All payments to Contractors will be made as far as possible, by the Range Officer himself, by Cheques to be paid directly to the Contractors, and not conveyed to them directly or indirectly through the medium of subordinates, and these will be entered in a separate Cash Account to be kept by the Range Officer himself of all payments for work made directly by himself.

48. A personal ledger or account Current will be kept by the Range Officer with each Contractor employed by him showing

on

on the one side the pay-
=ments made and on the
other the value of the work
done as per Certificate or
bills filed (see Form L).
This account is to be closed
and balanced monthly
and a copy furnished to
the Controller. A copy
should also be furnished
to the Contractor when-
=ever he desires.

49. In case of petty
contract works, and especially
when several Contractors
are employed in the
same works (as e.g. in
constructing the embank-
=ment of a road or in
excavating a canal) a more
convenient way of exhibit-
=ing the account with
the Contractor is shewn
in Form M. By this
arrangement a separate
account is kept with
each Contractor and only
the sum of the transactions

is carried into the Con-
=tractors ledger to a head
"Petty Contractors." The
work done and payments
of the items chargeable to
works will be shewn by
attaching Form M to the
station books. This Form
may be used at the dis-
=cretion of the Range Officer
for all petty contracts not
made or regularly ac-
=cepted tenders.

50. Purchases for works
in progress send for by
the Subdy Overseer will be
charged in the Cash book,
and entered in the Cash
Account of the Station
books for the works (Page 4
of Form C.) the vendors
receipted bill (Form N.I.),
when such has been fur-
=nished, being sent up
with the monthly accounts
as a voucher. The vendors
receipted bill for purchases
made by Range Officers
for or particular works,
or for Stock, will be
furnished

furnished in Form N II.

51. The account of materials purchased for works by Salary Overseers for which vendors bills are not received will be rendered in Form O I.

52. But dealers supplying stores should be encouraged to send in their own bills monthly, blank forms (Form N) being supplied to them for the purpose. Receipts for the payments made should be taken on the backs of the original bill. The paying Officer will be responsible that the proper stamp is affixed to the receipt in every case.

53. In cases where the dealer is unable to submit his own bill to the Range Officer, for the purchases made directly by the latter, a list of purchases (Form O II and III) will be prepared in the Range Office.

54. This list will show the materials purchased by the Range Officer for each work, or for stock, as the case may be, the articles bought for the former will be entered in the Station books of the different works, those for the latter in the Range Officer's Abstract of Stock received.

55. Purchases of road metal should be detailed in Form P before being brought into the regular contract or purchase accounts, and should be attached to the Overseer's Station book.

56. All purchases should, as far as possible, be paid for directly by the Range Officer to the Contractors or suppliers are within his range, and can receive payment direct.

In

57. In addition to the regular Accounts prescribed above, every Officer of the Engineer and Upper Subordinate Establishment will be expected to keep a note book containing the original rough Memorandum on which the entries in his Accounts are made, shewing the gangs of Labourers counted, the measurements taken of works and of materials received, with any other information calculated to assist in preparing the Accounts and verifying the entries contained in them. This note book is always to be available for inspection by any superior authority.

Captain R.E.

Controller of Public Works Accounts.

Copy in a Letter to England
Dy 26: September No 60 of 1865

Enclosure in a letter from the Controller of P.W. Accounts, to the Secretary to Government D.O.N. dated 29th June 1865 No. 540.

P.W. 2401/65

Section I.

Manual of Accounts.

19th August /65
No 2113 –

Section II Accounts compiled in the Range Office

Cash Book & Ledger
Cash and Accounts

1. In so far as he is himself a disburser the Range Officer will keep a Cash Book and other accounts exactly as a Talook Overseer. This cash book will be kept in Form Q. and besides it a Treasury account, or Pass Book of the Cheques issued daily should be kept up carefully in the Form R. which illustrates the manner in which the entries should be posted. The following section relates to the computation of the accounts of the whole Range which takes place in the Range Office. –

Form Q.

Form R.

Examination of Range Accounts

2. On the receipt of the Talook accounts in the

the Range Office they must be carefully examined in detail, and their arithmetical accuracy tested by the Accountant. The entries in the copy of the Cash book will also be carefully compared with the entries in the different detailed accounts of works &c., and with the vouchers attached, and its balance compared with the cash balance returned. The Accountant will attach his initials to every account thus examined, in token that he has found it to be accurate.-

3. The attention of the Range Officer should be principally directed to seeing:-

1st That the Accountant has examined thoroughly the accounts as prescribed above.-

2d That the Cash books have been prepared in proper detail, so that the entries in them can be readily abstracted under the recognized Classified heads; also that those entries are represented in their proper places in the different works accounts, Store station and other Books and Vouchers.

3d That the quantities of labour and materials used are reasonable, compared with the amount of work done.-

4th That the station books or other accounts of works have been clearly prepared, are supported by proper authority, and admit of being compiled in the prescribed form. If he find himself unable to understand any of the accounts, they should be at once returned

returned to the Ta-
-sk Overseer to be
made clear, or the
latter should be
required to attend
the Range Office, if
within reach, to
furnish the need-
-ful explanation.

4 The initials of
the Range Officer should be
attached to every account
examined by him, in token
of the fact, and that to the
best of his belief, the ac-
-count is complete and
satisfactory. At the same
time, the Range Officer
should record upon the
Station books or other ac-
-counts of works, the check
measurements which he
may have made.

5 In addition to a
compilation of the cash
transactions of his Range,
the Range Officer is
charged with the duty
of keeping the accounts
of his stock transactions.

6. Public Works

Stores are divided into the
two main classes of "Tools and
Plant" and "Stock." The
expenditure on account of the
first named class appears
as a final charge in the
accounts of the year as dom
as incurred; the articles
purchased or manufac-
-tured by this expenditure
are hence forth borne on the
books in numerical re-
-turns only; and the res-
-ponsibility of the depart-
-mental Officers is limited
to their safe custody and
preservation.

7 But expenditure
on account of materials be-
-longing to the second
class is charged in the
first instance to a sus-
-pense account termed
"Stock" which account is
relieved as the materials
are issued for use on the
works, by being credited
with

with their value.-

8th Thus the accounts to be kept and rendered by the Range Officers will comprise both the cash and stock transactions of the Range; but the two will throughout be kept quite separate and distinct.

9 Materials when purchased are as a rule to be charged direct to the works on which they are used and only those materials will be brought on to the stock accounts which are purchased for general purposes, or the subsequent application of which cannot be ascertained at the time of purchase. It will also be done be necessary, under proper management, to keep a stock of materials for general purposes, and Range Officers should endeavour with proper foresight to obtain materials as required for each work, and thus obviate the necessity of preparing and furnishing separate stock accounts. Should it however, under exceptional circumstances be necessary to purchase materials on the stock account, every effort should be made to limit the purchases to the lowest possible dimensions; and it will be distinctly understood that purchases on the stock account can be made only on the authority of the Superintending Engineers who will satisfy themselves that the articles cannot be obtained as required for particular works.-

Arrangements of Articles by Salaried Officers

10 When materials are required to be manufactured by Salaried Officers

Overseers for special works, all payments on that account made by them should be charged to the works and entered in the Cash accounts attached to the Station Books under the head "Manufacture of Bricks" or "Manufacture of Chunam" &c as the case may be. As the materials are received and used upon the works for which they were made the quantity and value of the materials used will be entered separately and distributed over the sub heads of the Estimates in the Account appended to the Station Books of "materials not charged within". The manufacture of materials by a Taluq Overseer should not be undertaken except with the express

permission

Manufacture of Works for special purposes

Form V

Booking the accounts

Cash & Stock Books

permission of the Range Officer.-

11. Payments on account of manufacture on the Stock account i.e, for general purposes will be entered in the Stock Abstract V. The restrictions prescribed in the purchase of materials for general purposes will apply equally to manufactures on the Stock Account.-

12. The accounts of Taluk Overseers having been examined, as above described, will next be carried through the Range Officer's books.-

13. The first book to be posted is the Abstract Book of Cash Receipts and Payments Form S. This is posted from the Taluk Overseer and Range Officer's Cash Books, each entry being entered in detail in the proper columns.-

14

14 The Abstract of Cash Receipts is divided into the following heads, which comprise all the sources of receipts of public money by Officers of this department. Recoveries of Current years expenditure hitherto brought as cash or Transfer credits will not so appear in future as the net expenditure only will be debited monthly. All recoveries made from works in progress, whether appertaining to the expenditure charged off in the Current or previous years, are to be deducted from the expenditure of the month and the net only charged. Recoveries of over payments or advances relating to Completed works will be Credited as Miscellaneous Receipts.-

1 Treasury drawing account; for credits granted.-

2 Cash from Treasury; for Cheques cashed and placed in Chest.

3 Miscellaneous Imperial Receipts comprising Results of Trading; where realized by P.W. Officers, fines, Surplus cash found in Chest; sale of tools and plant; Recoveries for barrack damages; over payments refunded &c. &c.

4 Income Tax

5 Stock sales; for amount of sales realized.-

6 Miscellaneous advances recovered.-

7 Deposits; for cash received in deposit.-

8 Transfers within Range; for advances by Range Officer to a Jamadar Overseer, or transfer from one Jamadar Overseer to another.:

9 Transfers from other Ranges, Districts or Departments for cash received from them.-

Abstract of Cash Payments

15. The abstract Book of Cash Payments shows in like manner all

all the cash payments made throughout the Range in the month, classified under the following heads.

1— Cheques cashed; by treasury cheques cashed and placed in chest

Expenditure on Budget Heads divided under the main heads of

2— Original Works

3— Repairs

4— Establishments divided into Salaries Travelling Allowances, and Contingencies.

5— Tools and Plant

6— Stock Purchases

7— Stocks; for manufacture, and carriage of Stocks materials

8— Miscellaneous advances including all items which cannot be charged to any specific head or work; Eg; payments on account of a gang of labourers or mechanics, who are to be employed on various works; advances to Subordinates on first appointment to the Department &c.

9— Deposits; for refunds of deposits.

10— Transfers within range; for advances made by Range Officer to Taluk Overseers, or transfers of cash from one Taluk Overseer to another.

11— Transfers to other Ranges and departments; for cash payments made to or on account of any other Range.

12— Advances to Civil Officers for works.

13— Payments to Treasury on account of Miscellaneous receipts of the Public Works Department.

14— Profit and Loss; for cash lost or stolen.

16 The Abstract book is completed by adding at foot of the Taluq cash entries all book transfers of cash, to be debited or credited to other Ranges, as per letters of advice received; after the credits to be afforded to the miscellaneous advances account for advances worked off—see paras 69 to 71.

17

17. It is unlikely that the cash transactions of any Range will ever be so numerous and diverse, as to require entries under all or even many of these heads of receipts and payments; but every item of receipts and expenditure in the Public Works Department will fall under some one of these heads, and under no other.-

18 The Abstract book, as above described, contains a record of all the cash transactions within the Range, as well as of the cash payments made beyond the Range on account of it; and from it the Monthly Cash Account Current (Form "I") is next prepared.-

19. The cash Account Current being a record of the cash receipts and disbursements of the Range, does not take note of the inter-Range transactions. The transfers of cash from the Treasury to the Chest; and the transfers of cash between Talooks are consequently omitted from this account. on the other hand it shews on the debtor side the Miscellaneous advances adjusted; and includes them in the account of works per contra; it also shews the transfer payments made in other Ranges, which although cash actually paid on account of the Range, have not appeared in any Talook cash book.

20. The stock accounts are next prepared by the Range Officer. Abstracts of materials received and issued will first be completed in Forms V. VI. X. and will then be posted into the stock abstract Book

Form

Form J.ˣ This consists of three parts.—

21. The first part shows the sources of receipts and heads of account to be credited, and brings together the total charges debitable to the account of stock.

22. The different heads, the credits to which make up the total debits to stock, are.

1— Cash; for payments on account of manufacture and carriage of stock.
2— Stock purchases; for value of stock purchased or received from Contractors during the month.
3— Stock; for stock materials used up in manufactures, and for value of materials manufactured.
4— Value of materials received from old or dismantled buildings, or found, surplus.
5— Miscellaneous advances and payments; for value of recoveries in stock.
6— Transfers within Range; for value of materials

materials issued from one Taluq to another.
7. Transfers from other Ranges including London Supplies.—

23. Part II of the Stock Abstract Book collects the credits to the stock accounts of each Taluq for value of stock issued and details the different heads of account to be debited, which are as follows.

1— Original works.
2— Repairs.
3— Tools and Plant; for value of stock issued in making up the same.
4. Stock Sales; for value of stock materials sold.
5 Stock; for value of stock materials issued to manufacture.
6— Transfers within Range.
7— Transfers to other Ranges or Departments.
8. Profit and Loss; for value of materials lost stolen or destroyed.

24. It was noticed above [para 17] regarding the

the heads of the cash Abstract Book, the whole or even many of these heads of Stock Receipts and issues will rarely be required in those Ranges in which it may be found indispensably necessary to keep a Stock of materials. In most Ranges, Stock accounts will not have to be kept, as materials, as a rule, are not stored for general purposes in this Presidency.

25 Part III of the Stock Abstract Book shews the sums total value of receipts and issues, but distributed by the sub heads or classes of materials into which Stock is divided as per classified list.

Stock Abstract Book, Part III

26 The Monthly Stock account Current Form No 7 is then prepared from Parts I and II of the Stock Abstract Book.

Stock account Current

The entries in it differ from those in the latter in that the transfers between Taluqs, which cancel each other, are excluded.

Half yearly Stock Register

27 The half yearly Stock Register (Form No A.) will be posted monthly from the statement of Receipts and Issues (Form No) The balance at the end of the half year should be carefully checked and actually counted by the Range Officer. Trifling discrepancies between the nominal or book and actual balances may be disregarded, such discrepancies being adjusted by increasing or reducing the books for actual quantities, so that the money value of the whole may hold good

Serious

Selious discrepancies must be at once enquired into and reported to the Superintending Engineer. In every case, the Register of the preceding half year will open with the actual balances.

28 The Station books of works will now be completed by entering the value of stock issued to the works and also the value of materials charged direct to the works, which have been entered in the Station books of Divisions but have been paid for by the Range Officer. The receipts of stock in the purchases lists and contract accounts will also be carefully compared with the charges debited to stock in the Abstract Book

Completion of Station Books

Form BBI

Register of works

Book, so that the correspondence of the debits and credits on this head of account may be complete. The receipts from the account of miscellaneous advances must also be duly charged to the works concerned. The Station books and other accounts of works are then posted into the Register of Works / Form BBI /

29. The Register of works contains a record of every original work or repair estimated to cost more than Rupees 2,500 shewing the expenditure month by month compared with the station book. But when a work is completed in the same month in which it was begun it need not be entered in the Register.

30.

30. In the case of works, the Estimate for which does not exceed Rupees 2500 each, the works Register will shew merely the charges against the work in Cash and Stock under "Labor" and "Materials" respectively but for all other works the expenditure will be classified against the different sub heads of the Estimates, and take stock monthly on each description of work done up to date.

Works not exceeding Rupees 2500.

31. The Register of works will be supplied with an index yearly kept for ready reference

Index and Cross Index &c

32. So soon as the Register of works is posted, the Monthly Report of Progress (Form C.C.) should

Abstract Reports

Form C.C

Should be prepared, which, with the cash and Stock accounts Current, has to be submitted to the Controller for audit.

Contractors Reports of Progress

33. The Report of Progress shows in a clear form the expenditure in Cash and Stock on each work in progress, the Estimates or authority on which each work has been undertaken, the expenditure up to date, and the rates at which the different items of the Estimates have been executed. The entries relating to measurements of work done will be obtained from the Register of works.

Items of works not in progress and rates

34. Items or sub heads of a work which are not in progress during the month, but on which expenditure has been previously incurred must not be detailed in the Progress

Progress Report but may be transmitted together as "Other Items" (see examples in Form of Progress Report). Rates need not be struck on such items of an Estimate as cost less than Rupees 50 each, which may also be included under the head "Other Items." Works completed during the year should be continued in the Report of Progress until the last month of the year, but the details of work done need not be given after the clearance for the month has been granted. Columns 11 to 14 will then be left blank.

35. Works estimated to cost not more than Rupees 2500 each need not be detailed by sub heads but only the total cash and Stock expenditure need be shewn in the Report of Progress, but as a Voucher in support of such payments, an abstract of the Station Book should be rendered monthly in the Form of an Account of Expenditure or of a Bill shewing the particulars of the labor and materials employed. With the Abstract of Station Book or Bill for the last month in which outlay has taken place, the original sanctioned Estimate for the work should be forwarded with a Certificate that the work has been performed in accordance with the Estimate, any variations being at the same time explained in the Certificate. In cases of works not more than 200 Rupees each executed on sanctioned Estimates the latter should be forwarded with the last account of Expenditure with a like

Certificate

Certificate.-

36. Contract-work will be detailed in the Reports of Progress in the same way as work done by departmental labor. But when the payment made to a Contractor in excess of the value of the work done by him, the value of the different items of work done, as per the Contract Certificate, will be detailed and the balance of the advance made will be shewn as payments to Contractor. Similarly, when the value of work done exceeds in amount the payments made to the Contractor the amount due to him will be deducted, and the difference will be the amount chargeable in the Report of Progress and Register of work.-

Contract work

37. For each work above 50 $ a note will be added of the date of last inspection by Range Officer explanatory of the reason of omission — where no inspection has taken place during three months. Like the note to be made in the Station Book under paragraph 16 Section I.

Note of last inspection

38. The works in the Report of Progress will be detailed in the following order.

Imperial.

1. "Original Work."
2. "Repairs"
3. "Establishment"
4. "Tools and Plant"
5. "Stock" divided into Manufactures and Carriage.
6. "Stock" purchases"
7. "Deposits repaid"
8. "Miscellaneous advances"
9. "Advances to Civil Officers"
10. "Transfers"
11. "Profit and Loss"
12. "Stock Sales."

39

39. The total of each of these heads will obviously agree with the corresponding charges in the Cash and Stock Accounts should the Accounts should be compared for this purpose.

40 Original Works and Repairs should be detailed in the Progress Report under the heads:

1. "Military"
2. "Civil"
3. "Agricultural"
4. "Communications"
5. "Miscellaneous Public Improvement"

thus following the classification used in the Budget Estimate.

41. Works executed from Local Funds should be entered in the same order and classification immediately after Imperial Works and the Column

Column in which the grants of the year are given should distinguish the particular Source of the grant Viz. "Income Tax." "District Conservancy." "Educational" or Port Funds.

42 Establishments will be shewn under the three heads, Salaries, Travelling Allowance, and Contingencies. The first two will be entered in the lump, the details being given in the acquittance Rolls. Form D.D.

43. The expenditure on Tools and Plant will be detailed against the different Sanctioned Estimates or other authorities for incurring the expenditure in the same way as Original Works and Repairs. Such expenditure will be usually charged in

in the Cash Book of the Range Officer himself and an half yearly Return of the Receipts Issues and Balances will be rendered to the Controller in Form C. like that rendered to the Range Officer by the Taluq Overseer.-

44 Manufactures in the Stock Account, if there be any, will be detailed like original Works, the progress or out-turn being shewn.-

45 The Report of Progress will give particulars of Deposits specify the names of the parties to whom the deposits have been refunded, and the particulars of the items.-

46 The items of miscellaneous advances and transfer payments will all be detailed

in the Progress Report.-

Manufacture accounts

47 For the accounts of manufactures, in which it is essential that the actual results should be distinctly recorded, a separate account will be kept in the Register of Works (Form B 3rd) of each manufacture.-

Form B 3rd

48 The cost of carriage of materials on stock to works will be charged in the Station books or other accounts of the works.

49 Stock supplied to works under execution by contract will be charged to the works. The value of such stock, if the agree to accept it, may also be charged to the Contractor, like cash, upon the Contract Certificate

and

and in the Contractor's ledger; but the charge must be vouched by the Contractors receipt in token of his acknowledgement of the debt.

50 Stock returned from any other department is not to be brought on to the books at a money value. The amount should either be taken as a reduction on the estimate of the work on which the stock is used, or to reduce the rates of the articles belonging to the sub head concerned as may be most suitable. Supplies of timber from the Forest Department will be credited to that Department, through the account "Transfer" and will be charged to work, or brought on to stock, at their money

Secretary

Form T 7

money value. Supplies from a Public Works Manufactory, such as the Presidency or Dowlaishweram Workshop, will be paid for in cash and will not be carried thro' the Transfer account.

51. The monthly accounts to be submitted by the Range Officer to the Controller, in addition to the Cash Balance Return, will consist of

1. Cash Account Current.
2. Stock Account Current with stock abstract — part 3.
3. Progress Report of Expenditure
4. Copy of Contractors ledger (for the month only)
5. Copy of Petty Contractors Account.
6. Progress Report of adjustments of the account of miscellaneous Advances

52. The accounts will be accompanied by vouchers, as follows. Abstract of the station Book for works not exceeding Rupees 2,500. Accounts of expenditure on Petty works not more than 200 Rupees each. Receipts of Contractors for all payments either on the Contract Certificates or separate, as the case may be; Contract Certificates; Acquittance Rolls received for payments to Establishment (form DD) Accounts Sales of Stores sold. Invoices of Stores transferred; Receipts for all miscellaneous payments including transfers and advances, exceeding 50 Rupees; and a Copy of Part III of the Stock Abstract Book.

53 The Controller may require the Range Officer to furnish in addition to the above, the original Station Book of Works or the Range or Tolling Cash Book or any other original account of the Range whenever the ordinary monthly accounts appear defective or deficient in detail, or when from any reason it may appear desirable to call for further information.

Statements of objectionable items

54 The monthly accounts will also be accompanied by a statement of objectionable items (form EE) in which the Range Officer will record every thing objectionable in the accounts, especially excessive charges for purchases, or hire of carts and cases of work undertaken

undertaken without Sanction, or without estimate, or without budget appropriation.

55 Under the system of account above described the Range Officer will receive credit monthly for the whole of his cash expenditure, including the disbursements of his subordinates, he should notice them in the objectionable item statement and specify whether he considers the amount should be retrenched when, if the Controller and Superintending Engineer concur, the retrenchment will be enforced.

56 It should be held however, that a money retrenchment from a subordinate's pay will usually be the least fitting penalty in such cases; extravagance carelessness, and bad work will be suitably noticed by reprimand stoppage of promotion, reduction in grade, or even removal from the department according to the nature of the offence, and a retrenchment of pay should, as a rule, be limited to cases of expenditure being incurred in direct opposition to orders, and to cases of dishonesty. And whenever a retrenchment has to be enforced it will seldom be desirable to retain the person retrenched in Government employ. The proper check on the waste or misappropriation of money is to be looked for in the vigilant care

care and good management of the Range Officer rather than in any system of retrenchments from the pay of members of the Department.

57 The accounts of each month are to be rendered to the Controller by the end of the succeeding month, and in order that this may be done the Range Officers should require the prompt and punctual submission to this Office of the accounts of Taluq Officers.

58 The monthly accounts of Taluq Officers are under ordinary circumstances, considered as due in the Range Office on the 5th of the month following that in which the expenditure took place if the Taluq Office be within a days post if the distance of the Taluq Officer be greater, a day more will be allowed for each day post.

59 In the event of the Range Officer not receiving the accounts of a Taluq Officer within a week after they are due, he should relieve him of his charge, leaving him to complete his accounts, and report the circumstance to the Superintending Engineer.

60 If the monthly accounts of a Taluq are not received by the end of the succeeding month, the range accounts should be prepared without them, the cash advances made to the Taluq Officer being shewn as part of

of the cash balance against him, and the omission of the accounts being noted in the account-Current; in such case the detailed disbursements will be incorporated in the Range accounts in the month when they are received.-

61. In audit of establishment charges, disallowance of salary must be made for any undue delay in the submission of monthly accounts by parties concerned.-

62 If the accounts of any Paying Officer are in arrear more than one month after the close of the month to which they refer, half his departmental salary will be disallowed and the retrenchment will

will be final, unless an explanation be afforded which shall satisfy the Local Government or Administration that the cause of delay was beyond the control of the individual concerned.-

63 If the accounts of a Range Officer are not received in the Controller's Office within two months of the close of the month to the transactions of which they refer his staff Salary if a Military Officer, or half his Entire Salary, if a Civilian, shall be disallowed and the disallowance shall be final, unless an explanation be afforded which shall satisfy the Government that the default has arisen

from

from causes beyond the control of the individual concerned.-

64. The Controller has no option, but is bound to act upon this rule without exception and the term "account" as used above, is to be held to apply to all periodical accounts or returns, relating to cash and stores, which have to be rendered to the Controller's Office.-

65 The Range Officer will prepare a monthly bill for the salaries, and another for the travelling allowances of the whole establishment of the Range. The Salary bill should be prepared in Form [illegible] and the Travelling allowance bill in the form now in use.

These

Establishment and travelling pay

These should be despatched to the Controller's Office for audit before payment, on or after the last day of each month, the travelling bill being sent thro' the Superintending Engineer. The disbursement of salaries or travelling allowances before audit, except on competent authority, is prohibited.-

66. Payments of salaries should be made as far as possible directly from the Range Officer's Office by cheques such payments should be charged at once to the head Establishment and not as advances to Salary Overseers and will consequently not be brought into the cash accounts of

of the latter.

67 When salaries are paid in specie, the nett amount, after deducting Income Tax, will be paid, but the gross amount will be charged in the Cash book, the income tax being credited per contra. But when salaries are disbursed by means of Cheques, the cheque will be drawn to the gross amount and the income tax will be recovered in specie.

68 Payments to Funds and family remittances will be made by the Range Officer, or other member of the Establishment from his private purse, and will not appear in the Public Works Accounts.

69 The management of transfer accounts requires care to ensure prompt adjustment and prevent mistakes. When cash is paid on account of another range, as for example, an advance to a subordinate on first appointment to the Department, the account "Transfers" will be debited, and the transaction, so far as the first range is concerned, will be final me. But prompt advice should be sent to the Range Officer of the range to which the subordinate is posted who will thereon credit the account "Transfers" and debit the account "Miscellaneous Advances." When the advance is recovered he will credit the latter account and debit "Cash."

70 A similar procedure will be adopted when purchases are made

made by the Range Officer on account of another; such payments will be debited by the paying Officer to "Transfers," and by the Officer on whose account they are paid to the "Stock Purchases" account.

71. Advances made to subordinates or others attached to his own Range for the collection of revenue will be debited by the Range Officer at once to the account "Miscellaneous Advances" so will be also all advances to Officers of other departments for supplies e.g., to a Collector to supply workmen, or to procure materials.

72 The procedure for carriage Transfers and the receivings of Miscellaneous Advances through the books has been already explained (see para 16.)

Distinction between Deposits & Cash

73 In dealing with Deposits a clear distinction is to be made between Cash and Government securities. The latter will not be brought into the cash or deposit accounts, but will be forwarded through the Superintending Engineer for safe custody in the Civil Treasury. A Register will be kept by the Superintending Engineer of all securities passing through his office. The interest on such securities will be drawn by the Range Officer, on the application of the depositor, from the Treasury by means of transfer receipts, for which payment will not be required from the Range Officer. The transfer receipt

receipt on delivery will be made over to the depositor, and will not be carried through the Cash Book.

74 When a depositor applies to have his Cash deposit converted into Government securities, the Range Officer will charge the amount actually paid for purchase of such securities to the debit of his deposit account, which will be henceforth reduced to that amount, and will forward the securities to the Superintending Engineer for custody as above.

Conversion of Cash Deposits

75 Similarly, when a depositor applies to have his deposits placed in the Government Savings Bank, the amount will be remitted by transfer receipt, the account of "Deposits" being debited; the amount will be hence forward recorded in the Savings Bank Book and disappear from those of the Range Officer.

Accounts of the Range Officer

76 A Range Officer succeeding to charge of a range (permanently or temporarily) shall at once look into the accounts, and see to the early adjustment of the miscellaneous advances; it will also be his duty to see that the balances standing against the other accounts are supported by proper vouchers, and are entered in sufficient detail to be thoroughly intelligible. He should also examine into all office books and records, and make a report of any irregularities or defects which may appear in them to the Superintending Engineer and Controller.

77 All the departmental accounts are to be

be kept in the most open and public manner. All disbursements and charges of whatever sort connected with the public service must be clearly brought forward in the public Cash accounts of the Range, and no irregular, separate, or local accounts, or funds, are on any account to be permitted to be kept. The confusion of private and public cash transactions is most strictly to be guarded against.-

78 Further the Range Officer shall be in account only with the Public Works Controller in respect of all the public money under his charge from whatsoever source received, and whether Local or Imperial.

79 All Accounts Books and Returns connected with the Expenditure in the Public Works Department are Government property and must be given up by every person to his successor in case of transfer, and to the departmental Inspector whenever demanded.-

Fraction of pies

80. Fractions of pies will be omitted in all accounts.-

Commission

81. No commission is to be received by any person in the department, nor is commission to be allowed except in ordinary course to Agents employed for the purchase of stores, or in regular execution of Government.-

82 Of the Accounts attached to the Range Office the first or Head Accountant will be held responsible to the Range Officer for the accuracy of all the

Calculations

Calculations made in the Accounts who will arrange for this duty being correctly performed between himself and his Assistants. One of the latter will specially be devoted to Vernacular accounts and Vouchers and will abstract them in English with a clear docket, so that they may be examined and posted into the several forms accurately. Such of the Vernacular Vouchers as require to be sent to the Controller under these rules will also be docketed in English so as to give the means of ready check. Endeavours should be made to have Station Books and Vouchers prepared in English, and where this is not practicable the figures at least

Should be written in English. In all such cases printed diglott forms should be used having the substance of the Station Books and Vouchers printed both in the Vernacular and in English. These forms can be had at the several District Collectors Offices.

83 The Range Officer will particularly bear in mind that the responsibility for all the disbursements made throughout the range as well as for their being accurately charged to their proper heads as also for the safe custody of all public stores and Machinery attached to the Range will rest with him, while at the same time it is intended that he should keep up such records as will

will enable him to maintain a full control over the expenditure and he will further be held responsible for good management and economy throughout his range; and he will hold it to be his duty as well as to his own interest that the cash and store transactions of his range for each month are correctly abstracted and condensed in the established forms and submitted punctually to the Controller for audit with the needful explanatory Returns and Vouchers in order to his obtaining a monthly clearance from the Controller for the whole of the cash expenditure within his range whether by himself or his subordinates.

Audit of Range Accounts how to be recorded.

Form G G

84 The auditor by the Controller of the Cash Account Current and Progress Report will be recorded in Red ink on the back; the entry may be signed by either the Controller or Deputy Controller. A formal notice of audit will be sent to the Range Officer (Form G G) accompanied, where necessary, by a corrected Account Current of Cash or Stock.

Adjustment of Corrections

85 The Range Officer on receipt of a Corrected Account Current is bound if he admits the corrections to make corresponding alterations in his Office accounts so that the balances in them and in the next Account

Account Current to be sub-
-mitted by him, may
agree with that shown
by the Controller.

86. If the correction
made by the Controller in-
-creases the Range Officers
Cash balance, the latter
is bound to correct his own
Cash balance at once, by
refunding the difference.
But the Controller shall
not correct the cash ba-
-lance of the account if
the matter is at all doubt-
-ful; and generally the
accounts will be left
unaltered the proposed
Corrections being merely
noted in the Correction
Statement (Form H H

87. Whatever may
be the way in which the
Correction is recorded in
the first instance, the
item must in every case
be adjusted finally within

Range Officer bound
to enter upon ad-
-justment promptly

Form H H

Final adjustment
to be made within
three months.

Statement of objection-
-able items

within three months from
the date of its being first
recorded; and failing
other means, the Controller
is bound to recover the
amount by deduction
from the salary of the
Officer concerned. To this
rule there can be no ex-
-ception.

88. The accounts after
audit will next be passed
through the books, and
at the same time the
Statement of Objectionable
Items submitted by the
Range Officer will be
completed and forwarded
to the Superintending
Engineer. This state-
-ment will embody all
the irregularities which
have appeared in the
monthly accounts, such
as excesses or probable
excesses over estimates,
high rates, expenditure
incurred without
authority,

authority, or without being
covered by budget appro-
priation; unauthorized
payments to Contractors,
retrenchments and losses
of cash or stock. The Con-
troller will add any
items which have been
omitted by the Range
Officer.

89. The Superintend-
ing Engineer will return
the Statement to the
Controller, with his opinion
regarding the different items,
after reference to the
Range Officer if necessary
for explanation. The Con-
troller will there prepare
a second Statement (Form
E E) containing the
items which the Superin-
tending Engineer and Com-
selves are unable to settle
or regarding which they
differ in opinion, and
will submit it to the
Government for orders.

Four copies
should be made

90

Excesses above
appropriations

90. In regard to ex-
cesses over budget appro-
priations, items of ex-
cess not exceeding Rupees
500 need not be reported.
Such small excesses will
usually be counterbalanced
by savings on other items
and will not appreciably
disturb the equilibrium
between the budget grant
and expenditure. But for
all excesses above grants of
more than Rupees 500 on
each work, a specific
additional appropriation
should be applied for,
unless the official year
has expired.

Retrenchments how
to be enforced

91. When retrench-
ments are made three
months' grace will be
allowed for reference to
Government or further
explanation, at the
expiration of which time
if satisfactory explana-
tion be not afforded,

or

or if the order of the Govern=
=ment for remitting it
has not been rescinded the
retrenchment must be
enforced by deductions
from the next salary drawn
by the person concerned.
Such deductions, which
must not exceed one-fourth
of the Staff or Consolidated
Salary for the month, will
be cleared as Issues in the
Accounts.-

Q2. Any items which require the special orders of Government previously to being finally passed should be distinguished in the objectionable item Statement. Such are all items of loss of cash. Losses of Stock may be either debited to the Stock account, or charged to the Profit and Loss account and recorded

to

Items to the Specially referred to Govt in=

to the Government on the merits of each case.-

Captain R.E.
Controller of W.
Accounts

Copy in a Letter to England
Dy 26 September No 60 of 1865.

Enclosure in a letter from the Controller of Accounts to the Secretary to Government P.W.D. dated 29th June 1865 No 540.

P.W. 2401/65.

Section II.

Manual of Accounts

Fort St. George 19th August 1865.

371

Public Works Department
No 2413

Proceedings of the Madras Government

Under date the 19th August 1865

Read the following -

From the Controller of P.W. Accts

Forwarding Manual of Public Works Accounts - } G.O. 29 June 1865 No 540.

With this letter the Controller submits the Manual of Public Works Accounts called for in the orders of Government No 1137, and 1257, dated 28th April, and 9th May 1865 respectively.

2. In the preparation of the Manual, the Controller has kept in view the orders communicated in

in para 5 of the letter from the Secretary to the Government of India No. 306 A dated 10th April 1863. These Orders prescribe

1st That the Accounts of the Public Works Department shall be based upon actual disbursements of Cash made.

2nd That every disbursing Officer shall obtain a monthly clearance for his expenditure.

3rd That a clear distinction shall be maintained between Accounts of Cash and Stock.

4th That the receipts and expenditure of Public Works disbursements, from whatever source obtained, and on whatever Account disbursed, whether from Local or Imperial Funds, shall be brought into the regular Public Works Accounts, so as to be finally passed thro' the Books of the Controller-

3 The Government approve of the Manual generally, and of the principles on which the rules have been prepared. They will now proceed to notice such portions of the Comptroller's letter as call for remark.

4 Para 7. The attention of all Range Officers is specially called to the necessity for strict adherence to the rules under the head "Synchronous and Contracts Accounts". Every effort should be made to extend the Contract system to all descriptions of work, and it will be the duty of Range Officers

Officers to afford every encouragement to Contractors by measuring up, and paying for works undertaken by them with the utmost punctuality. An adequate supply of blank forms of Contract Certificates and Bills should be kept in every Range Office.

5 Paid to. The preparation of Station Books under sub heads of Estimates, will be restricted to works exceeding Rupees 2,500 in cost. For works estimated to cost from Rs. 201 to Rs. 2500, as well as for maintenance grants

for roads and Canals, and for other repairs, the expenditure on which cannot, in the opinion of the Superintending Engineer, be shewn under such heads; the Station Books will be prepared under the two heads "Labor" and "Materials". No Station Books will be required for works costing Rs. 200 and under.

6 The mode of accounting for expenditure incurred on works costing from Rs. 201 to Rs. 2500, and on repairs of the description alluded to in the preceding paragraph proposed by the Controller is

approved

approved list, no object will be gained by furnishing the Controller with the original unsanctioned Estimates for such works, this Government considers it unnecessary to require their submission by Range Officers. In the final Accounts for all works estimated to cost Rs. 2,500 and under, and for the repairs above mentioned, it will be sufficient if Range Officers certify that the works have been well executed, and that they have been completed in accordance with the sanctioned plans and Estimates.

7. Para 13: Although the Manual does not specially provide for the accounts of Range Officers, and Salt Overseers being inspected by Superintending Engineers, it will nevertheless be the duty of those Officers to take advantage of every opportunity which presents itself, on their tours of inspection, for examining the accounts and cash Chests of their Subordinates, and to correct and bring to notice any errors or irregularities which they may discover.

& Otherwise Parts 11 to 16 and 20 - The Government consider it inexpedient to issue any orders which will render the grant of a monthly clearance to Range Officers contingent on their inspecting every work entered in their Progress Reports (Form C) once every Month. It is the business of a Range Officer to inspect the work, making his charge as often & as nearly as possible to do so and the Government will rely upon the Superintending Engineer exercising such control over their subordinate Officers as will ensure the duties of inspection being efficiently performed. On the completion of a work exceeding Rs. 2,500 in cost, the Range Officer will enter the date on which he last inspected it in the Progress Report in which the final outlay is accounted for, and he will then furnish a Certificate similar to that referred to in para. 6 (a) above. In the event of a work commenced in the first half of an Official Year not being completed by the close of the second, the date of its last inspection by

by the Range Officer should be entered in the Progress Report for the month of April. All cases in which these orders are not attended to will be brought before Government in the Controller's Statement of objectionable items.

9. Para 17. It will be sufficient if the outturn of works up to 2500 Rs. be entered in the "Register of Works" under the heads "Labor" and "Material". The quantity of work executed may be omitted.

Para

10. Para 19 and 20. Range Officers will furnish the Superintending Engineers of the Divisions to which they are attached with a complete copy of their Progress Reports. It is necessary that the Superintending Engineers should be kept informed of all the transactions of their subordinate Officers. The Progress Reports to be furnished to the Collector and the Military Authorities will be limited to those portions which appertain to works.

The

* In Cash and Stock

11. The Controller will communicate with the Superintending Engineers with the view of ascertaining whether printed blank forms can be obtained from the Collectorate Presses for the use of Range Officers. If it be found that the local Presses cannot supply the forms, the Controller will arrange for their being struck off at the Government Press, and he will take measures for securing complete uniformity in the forms to be used in the several Range

Range Officers. The Controller is authorized to furnish the Accountant General, Public Works Dept., with a copy of every blank printed form which may be required in his own or in the local Offices.

12. Para 21. Superintending Engineers will make arrangements, at an early date, for transferring to one or more of their Range Officers the "Tools and Plant" at present in charge of their respective Store keepers, ~~who will thus~~ ~~after the transfer is~~ ~~complete the appointment~~ of

[illegible]

13 The attention of the Officer in charge of the Store Department will be drawn to the penalty in para 22 of the Controller's letter. Range Officers will observe from Rule 9, Section II of the Manual that the keeping of Stock Accounts is not essential, and that by following the course therein laid down, of purchasing and manufacturing materials, as required, for particular works, the monthly returns relating to stock may be dispensed with, and they & their Establishments relieved of the labor and responsibility in connection with these accounts.

14 Para [illegible] 25 The Government agree with the Controller that the Cash and Stock Journals, Ledgers and Sub Ledgers, which, under the Bengal Code, are required to be kept in the several Range Offices, are not essential to the system, and may therefore be dispensed with.

15 His Excellency in Council is unable to approve of the proposal contained in para 24 of the Controller's letter. It is altogether unreasonable that Accountants, who are entirely under the orders of the Range Officers, should owe allegiance to the Controller, and be responsible to him for the correctness and regularity of their accounts. Such an arrangement would place the Accountants as well as the Range Officers in a false position and

and would cause the
control of the latter to
become a mere nullity.
It will however be clearly
understood that calls
made by the Controller
on the Ranges of Offices
either for original vouchers
or for explanations in
regard to the accounts
of expenditure submitted
for audit, should be
promptly attended to;
and that on all occa-
sions in which the
Controller or his Deputy,
or any duly authorized
Member of the Controller
Establishment, examines
the Accounts of a Range,
every

every attention should be
paid by the Accountants
to the instructions or sug-
gestions which they may
receive.

16. In the concluding
paras of his letter, the
Controller applies for a
grant of Rs. 25000 per
Annum from Local
Funds for the increased
Establishment represented
to be required in the Office.
The Government observe
that the difference in the
strength of the Bengal
and Madras Controllers
Offices is not much out
of proportion to the rela-
tive expenditure in the
two Presidencies, and
that

that the difference in the scale of pay for the several grades of servants is not confined to the Public Works Departt.

Before going further into the subject, the Govt. require something more definite than the vague proposal now before them -

17th With these remarks, the Government resolve to circulate the Manual to the Officers and Sub. ordinates of the Public Works Departments for information and guidance, and for immediate adoption -

Any

Any further information which may be required - by the Local Officers regarding the new system of Account will be supplied on application to the Controller.

1st 40 - 2nd 42 - 3rd 60 - 4th 50 - 5th 42 - 6th 42 - 7th 60
8th 35

To
The Supg Engr. ✓
" Contractor. With 8 Books & 1 Printed Circular ✓
" Asstt Engr ✓
" Officer in ch: of Store Depôt ✓
" Special Engrs ✓
" Public Wks Offices ✓
" Rev: Depôt ✓
" Metereg - Do ✓

With a Book of Forms.

X Dead 30th August

Dead 21st August

Copy in a Letter to Engr.
D/26 = September 1865 fos

1866 Depart
No. of Goods for Engd
No 2410
No. of the Invoice
D/19 Augt 1865

Letter from the
Contro Ler desiring
him to make Allowance
of Rs 1/- Assessment
Mill orders thereon

Nos 466. 467

No. 16th August 1865 Da. 18th