

(1) Number of pages

(2) Date of receipt

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

LABOUR DEPARTMENT.

G.O. No.

Press
Min.

Dated

18

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
4th April 1865.*

Read the following papers :—

No. 60. From the Controller of Public Works Accounts.

Submits Memorandum from the Head Accountant and Manager of his Office, and recommends the abolition of the office of Deputy Controller, and the salary of the Manager being restored to Rupees 500 as allowed in February 1863.

(Here enter 8th March 1865, No. 2,654.)

No. 61. From do. do. do.

Submits proposals for a modification of the Establishment of the Account and Audit Department, with explanatory remarks of the reason of the increased Establishment asked for.

(Here enter 8th March 1865, No. 2,653.)

No. 62. ORDER THEREON, 4th April 1865, No. 918.

ESTABLISHMENT.

No. 3,070, dated 25th October 1864.

Ordered to lie over pending the receipt of a reply to the reference which was made to the Government of India in the letter marginally noted.

(True Extract.)

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

To the Controller of Public Works Accounts.

Exd. S. T. Augustin.

Office of the Controller
of Public Works Accounts
Madras 8th March 1865

N^o 2553
From.

Captain J. F. Fischer R.E.
Controller of P.W. Accounts

To
Colonel L. A. Dorr R.E.
Secretary to Government
Public Works Dept.

Sir,
I have the honor to submit
the following circumstances con-
nected with the working of this
Office for the favorable consideration
of Government.

1. The establishment of the Office of the Controller of Public Works Accounts, Madras, was created by the Government of India in 1854, and was at first a subordinate office to the Public Works Department. It was then transferred to the Public Works Department, and was made a separate office, and was placed under the direct control of the Government of India. It was then transferred to the Public Works Department, and was made a separate office, and was placed under the direct control of the Government of India.

vide G.O. No 908 and
1872 dated 18.2.72
and 18 June 1863.

1 Examiner and
Auditor Rs 100
1 - do - do - 60
1 - do - do - 50

The Establishment allotted
for the duty of pre-auditing Bills
for salaries travelling allowances
and Contingencies, was limited
to the scale noted in the margin,
owing perhaps to the reduction in
the general Establishment of the
whole Department Public Works,
from Rupees 16,44,500 to Rupees
12,53,794, but the sum actually dis-
bursed upon Audits during the
past year by this small Establish-
ment was Rupees 14,70,025 or more
than two lacs above the reduced
amount for the whole Department.
Though the original Budget allot-
ment for the current year amounted
to only Rupees 13,23,209, the additions
noted.

enumeration

noted in the margin were made
 in the course of the year.
 which make up a total
 of Rupees 18,49,047 or more
 than five lacs in excess
 of the Budget grant. This
 excess is not owing to ad-
 ditional grants for the
 Public Works Department
 but to transfers of charges which
 were hitherto provided for in
 the Financial Budget and were
 under the Audit of the Civil
 Paymaster, who having thus been
 relieved of some work should be
 able to show a corresponding saving
 in his Office Establishment. The
 Salary Branch of this Office has
 also now to perform certain extra
 duties, which were not allotted
 to it when employed in the
 Civil Paymaster's Office, viz. the
 reporting upon all applications
 for leave, pension, and gratuity,
 and verifying the services of indi-
 viduals, upon which duty a dis-
 tinct branch of the Civil Paymaster's
 Office was engaged. Further,
 this Office has now to take charge
 of all Salary Bills after payment,
 and to compare them with the
 entries in the Accounts current
 of Superintending Engineers to
 see that only the sums passed on
 pre-audit

Original Budget Grant	Rupees 13,23,207
Transferred on account of the post office	66,888
Transferred on account of the Railway and Irrigation Com. Grants	4,58,950
Total	18,49,047

20. 25. March and
 27. June 1868-10
 74 and 1619..

vide Comprehensiv sent
 with letter to Government
 27. February 1865-10 25-7

pre-audit have been paid, and that
 all the deductions made therein
 have been properly brought to credit,
 a duty which formerly devolved on
 the Office of the Deputy Auditor and
 Accountant General who received
 the paid bills after discharge by
 Collectors, until, upon his recommen-
 dation, the payment of salary bills
 was transferred to Range Officers.
 This duty of checking the salary
 bills as well as the compilation
 therefrom of a monthly List under
 certain given heads, showing also
 the deductions on account of Income
 Tax to be communicated
 to the Accountant General
 Public Works Department is now
 performed by the 8. Circle or Division
 Auditors, because the Salary Branch
 to which it properly appertains
 is unable with its limited esta-
 blishment to take up the work,
 which will however have to be
 transferred to the Salary Branch,
 as the Division Auditors will have
 a large increase of work from the
 beginning of next year on the
 receipt of Accounts direct from
 Ranges, and on the opening out
 of new books to suit the forms given
 in the Commissioners' Report.

3. The portion of the Civil
 Paymaster's Office in the year
 1859/60 which was employed
 on the pre-audit of Salary Bills
 for

for the Public Works Department is particularized in the margin, [vide Page 14. of the Printed List of Establishment for that year] which scale continued for a long period, as that Officer had to deal with numerous bills on account of the large number of Lower Subordinates then employed in the Department, but the Petty Establishments whose salaries are to be pre-audited from May 1865 will create an equal if not, a larger amount of work for this Office. It would not be amiss here to notice the approximate amount which the Salary Branch is likely to pass in the ensuing official year. The provision in the Budget for 1865/66 is Rupees 1,23,000. Budget of 1865/66 - 1,51,30,000
 in excess of the previous year - 28,30,000
 Estimate, to which has to be added the sum of one lac of Rupees included by the Government as the limit for extra petty or temporary Establishments hitherto charged to works, and not specially pre-audited. I have already brought to notice that the sum of one lac of Rupees will be insufficient to cover the extra charge, but taking it for granted as representing a

1 Auditor on Rupees	150
1 do do do	120
1 do do do	80
1 Accountant do	40
1 do do do	20
1 Writer do	17
1 do do do	12
1 Paper Porter do	15
Total	Rupees 454

a correct estimate, the amount of additional work which will devolve on the Salary Branch cannot be rightly estimated, for that amount is to cover the salaries of numerous petty masons and mechanics which it will not be light work to register, check and pass every month, like the salaries of the permanent members of the Department. The sum of Rupees 16,13,000 on account of Public Works Establishment added to Rupees 3,11,117 provided for on account of the State Expenditure for the Railway and Irrigation Companies, make up a total charge of Rupees 19,24,117 to come under the audit of this branch of my Office, next year. Should that under the circumstances now represented, the Government will be pleased to accord sanction to the increase recommended in the margin, to

1 Examiner from Rupees 100 to 140	the portion of the Estab-
1 do do do 60 to 70	lishment in my
1 do do do 50 to 60	Office employed on
1 do do do 50	Rupees - 320

the above duty. The increase now asked for will make the account portion of the Salary Branch equal to what it was previous to March 1863, and yet the sum to be passed on Audit by this Branch will be two lacs of Rupees more than it was at that time.

4. Another branch of my Office on which has devolved additional duties is the Account or Book Branch, by the new Rules established under

under the orders of the Government
of India noted in the
margin, whereby Civil
Officers have to render
their monthly accounts
to this Office direct, instead of being
incorporated as hitherto with the
Accounts Current and Progress Reports
of the Superintending Engineers -
each of the several District Super-
intendents of Police, the Deputy
Collectors in charge of Salt Works,
Deputy Magistrates &c. entrusted
with the execution of Public works
are to furnish this Office at the
end of each month with - an
Abstract Account Current or
Progress Report showing the outlay
on each work with particulars
in a Tabular form, of the sanctioned
Estimate and previous outlay &c.
This system it has been ruled by
the Government of India should
commence from the 1st November
1864, all funds for such works
taken up from and after that
date being debited as "Advances
to the Civil Officers", and not written
off as hitherto in the Accounts
of Superintending Engineers, so that
to ascertain the total expenditure
in a month, the Accounts Current
of Superintending Engineers as well
as those of Civil Officers must
first be booked. Though the latter
have not been rendered as fully
and

Resolutions communicated
in Circular 1861 dated 27th
August 1864 - vide Madras
Government Proceedings
20th September and 21st October
1864 Nos 2740 and 3023.

and punctually as could have
been expected, the orders of Govern-
ment dated 20th February 1865 No
495 will no doubt tend to expedite
their submission, and this Office
will then have about 50 separate
Accounts, all recording expenditure
on Works in progress, which perhaps
may not be of large sums, but
will be of that class frequently
executed without previous sanction
of Estimates, or on emergency
and about which there will be
some correspondence with the Officers
concerned. In addition to the above
from May 1865 this Office will be
in account with the Range Officers
directly, and there will be not less
than 90 in number taking into
account Officers in special charge,
so that including the Superintend-
ing Engineers of Divisions this
Office will have about 150 separate
Officers to correspond with, while
at present the correspondence is
confined to the Superintending Engineer
only and the accounts rendered
by them separately for each District
make up only 21 sets of accounts,
whereas the approaching change
will involve the opening out of
Accounts with 140 instead of
21 constituents. The effect of these
changes was not foreseen when
the revised scale of establishment
for this Office was submitted, for
the eight Divisional Auditors with
only 8

enumeration

for 8. Sub-Auditors as now allowed, is
 still to be the strength of the Audit
 Branch, and the eight Auditors will
 of have each the accounts from one
 Division which will be from 10 to 12
 Pages each, and it is not possible
 to that they can also take charge of
 as the accounts from Civil Officers as
 they now do, for their work will
 be greatly increased and be liable
 to much arrears. The Divisional
 Auditors will have to examine
 the General Range Accounts Current
 with the vouchers, and the Reports
 of Progress, and they will have
 to open Work Registers or Ledgers
 for each work, and if the number
 of Works Imperial and Local under
 execution in a year are taken into
 consideration with the amount
 of expenditure to be audited and
 passed, it will be seen that the
 eight Divisional Auditors will
 have their hands very full
 occupied with the accounts of
 each Division, without being
 further burdened with those for
 Civil Officers also. The accompanying
 Memo shows the number
 of Works Imperial and Local
 and the expenditure thereon as
 reported in the Reports of Progress
 for the year 1863/64, which will
 satisfy the Government that
 from 600 to 1200 works will have
 to

to be scrutinized, and booked by each
 Divisional Auditor. Abstracts of
 the accounts thus booked by them
 will have to be made up by the
 Accountants in the Book Branch,
 and from these posted into the
 Journal and Ledger to be opened
 in accordance with the form given
 by the Commissioners in their report,
 and the Book Branch will also
 have to compile the Monthly Returns
 called for by the Accountant General
 Public Works Department, as also
 those required by existing rules
 to be forwarded to this Government.
 It is not possible therefore that
 either the Divisional Auditors
 or the Accountants in the Book
 Branch can take up both the Audit
 of Accounts of Civil Officers and
 the opening of separate Work
 Registers thereof, as well as the
 posting up of a distinct Journal
 and Ledger of such transactions,
 which Journal and Ledger should
 be first posted for incorporation
 into the General Journal and
 Ledger for the whole Department
 as the forms given in the Circular
 of the Government of India will
 show. I therefore recommend the
 appointment of two additional
 Accountants as per margin.

* Forms herewith, as the forms given in the Circular
 forwarded for information of the Government of India will
 show. I therefore recommend the
 appointment of two additional
 Accountants as per margin.

1 Accountant	Rs. 140	5
1 - do - do	60	
2 - do - do	200	

I have also to recommend
 an additional Accountant for
 the appropriation branch which
 had only two Accountants provided
 for

For it - there will be an increase of work to be performed in this Branch also because of the recent orders of the Government of India requiring all Local Funds and expenditure by Public Works Officers being incorporated in the accounts of Imperial works - this measure will add to the duties of the Audit Branch in the examination of such works to those of the Compiling Branch in the booking of them, and of the Appropriation Branch in the posting of the appropriation for Local fund works and of transfers from one work to another which will probably be considerable, as the Budget for Local Funds is not generally made up with such accuracy as the Imperial Fund Budget. Each item of sanction or transfer given in every Government order has to be posted in the Appropriation or Budget Register in several different parts and each entry has to be well considered before posted, for the Register is required to be closed and balanced monthly before computation therefrom of the monthly appropriation Return, and as this Return is by recent orders to be forwarded immediately after the expiration of the month in which it appertains the Department should.

*vide Statement
attached B.G.O.
26 Feb 1863 No 573.

13/1/64
should be strengthened so that the work may be better divided - The Account or Book Branch for which an addition is above solicited to admit of the examination and posting of accounts of Civil Officers will not be able to spare any of its Accountants for with the proposed addition its strength will be equal to only what it was previous to March 1863 viz. six Accountants when it had not the new forms of accounts to deal with, nor appropriation Returns to compile.

6. In the Correspondence Branch I have availed myself of a small sum of Rupees 30, to prepare a revision of the scale by which an additional Copyist will be secured to cope with the increased work which will devolve upon it as above explained, and I beg strongly to recommend the same from the saving which will be obtained in a manner proposed by me in a separate letter to Government.

7. I take this opportunity to allude to the Report of Major Chesney Accountant General Public Works Department on the Estimates of Public Works Expenditure for 1864/65 in which he remarks on the "small charge for

Madrass Govern-
ment Proceeding
No. 3324 dated 12
December 1864 -

for the accounts Branch of the Presidency as being due to its having been heretofore charged with the mechanical duty of registering the Bills of the Superintending Engineers and that it can in no sense be said to be an Office of Audit or Control; and further "that as soon as the Bombay Office takes up the functions of Audit and account in a complete way the change will increase." - If what is meant by this Office taking up the functions of Audit and account in a complete way is the change to the new system of Audit and account recommended by the English Commissioners, I would observe that the contemplated change appears from the Report of the Commission to be intended to do away almost entirely with the present complicated Bengal system of accounts according to which the Audit of the Local Accounts is wholly concentrated in a central Office of Account and Audit. The new system requires the primary Audit of accounts to be conducted by the Local Executive Officers corresponding with the system now

now and hitherto observed in the Presidency, the only changes to be made being a transfer of the Audit now conducted in the Office of the Superintending Engineer to that of the Executive Engineer of the Range or Division of Public Works and the substitution of a Monthly Audit for that now conducted quarterly as respects works of Rupees 2000 and above, and Annually for smaller works and repairs. This transfer of the primary Audit to Range Officers about 90 in number and the consequent rendering by them to this Office direct, of all their accounts in the new form necessarily involves an increase in the number of periodical Accounts and Returns to be submitted to this Office and in the correspondence with a larger number of Constituents now conducted with only 8 Superintending Engineers. This combined with the new forms of Books of Account to be kept in this Office has led to an augmentation of the Establishment of this Office and which will need further increases not on account of a change on the system of Audit, but in order to carry out the new rules for Civil Officers also being in account with this Office direct.

direct and for their outlay being
booked in a separate set of Journal
and Ledger and a distinct work
Register as already explained.

8. I would further remark
in conclusion that with the system
of Audit and Account as now con-
ducted in this Presidency and with
the limited Establishment allowed
to this Office it was able to render
the Annual Accounts called for by
the Government of India in certain
new forms earlier than similar
accounts were rendered by other
Presidencies and that the Annual
and Monthly Appropriation Returns
in new forms, brought into oper-
ation so very suddenly are also
rendered by this Office, besides
Monthly balanced accounts of
receipts and expenditure
in certain new forms promul-
gated by the Accountant
General Public Works Depart.
ment to carry out in part
the new plan of accounts
with that Office were also
rendered by this Office and
continue to be so sent Monthly
to the satisfaction of that Officer
as will be seen from his letter

N^o 666

17
N^o 666 dated 21st September 1864 which
will go to show that the system
of Audit and Account of this
Presidency not yet changed
in any manner, cannot be
so very defective as it is stated
to be.

I have the honor to be
Sir.

Your most Obedient Servant
Captain
Controller of Public Works
Accounts.

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Your most Obedient Servant
Captain
Controller of Public Works
Accounts.

15

From

To
Colonel C. A. Cox R.E
Secretary to Government
C. A. D.

Li

1. I have the honor to forward the accompanying memorandum from Mr. Hart the Manager of this office, & to request you will be good enough to submit the same for the consideration and orders of Government; at the same time I would desire to bespeak your favorable support on his behalf.

2. Mr. Hart's services in this Department, are set forth in his Memorandum, must be so well known to you that I need hardly trouble you with any enumeration

Enclosure
1 Memo.

[illegible]

The Controller of
P. W. Accounts

at
the day of
17th Sept

Pat. 814
Received 9 3 March 1858
J. A. 2653

has been improved
 for a good portion
 of the establishment
 of the Ocean Farm
 and is abundant
 with experimental
 demands of the Ocean
 of the increased
 of the increased
 of the increased

Sept 9 1884

enumeration of them, the more particularly as any observations from me on his behalf might be considered of no great weight from my recent connection with this office. I will therefore only add my testimony to the many he has already received to the very efficient & willing manner in which he discharges all duties entrusted to him & to his diligent and zealous attendance at the office.

By a recent decision of the Secretary of State for India, this office is not to be amalgamated with one general Account Office for India, the proposition therefore in the Account Department which was held out as a great inducement for officers to enter it, no longer exists. And under these circumstances I would beg to point out the impropriety of creating a Deputy Controller in this office.

4. No young officer would wish

21 2
wish to join this office, if his chances of promotion in the Department were thereby interfered with; & if these were secured to him, he would be of very little or no assistance, for immediately on promotion he would be liable to transfer to some other part of the Presidency. And as far as my own experience in this office goes, I do not at all feel the want of a Deputy, nor can I conceive any advantage to be gained to the Department, by the appointment of a young officer to this duty, as he would in the first instance, have to learn the whole system of accounts & very probably by the time he was well up in them, his promotion would occur, and another would have to go through the same course with probably the same results, whereas by having an efficient head manager

enumeration of them; the more particularly as any observations from me on his behalf might be considered of no great weight from my recent connection with this office. I will therefore only add my testimony to the many he has already received to the very efficient & willing manner in which he discharges all duties entrusted to him & to his diligent and zealous attendance at the office.

3. By a recent decision of the Secretary of State for India, this office is not to be amalgamated with one general Account Office for India, the promotion therefore in the Account Department which was held out as a great inducement for officers to enter it, no longer exists, and under these circumstances I would beg to point out the inutility of creating a Deputy Controller in this office.

4. No young officer would wish

212
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Manager in the office, the Controller is always available for any duties which may be required in the District.

5. They therefore to recommend that the appointment of Deputy Controller be abolished & the funds now provided in the ensuing years Budget for the salary thereof, be partly diverted to increase Mr. Hart's salary & only the same as that allowed in all the other Presidencies & in some of the minor govern-ments under the Supreme Government. for a Deputy Controller, the pay of the Accountant here being saved to the Government by this arrangement.

I have the honor Sir
Your most obedient servant
Colonel C. L. O. R. E.
Secretary to Government

Memo:

The undersigned begs respectfully to submit the following circumstances to the favorable consideration of the Controller of Public Works Accounts.

After about twelve years' service in the Accountant General's Office as an Accountant and Auditor he left it in August 1855 for the post of Deputy to the Head Accountant and Auditor in the Chief Engineer's Office on Rupees 200 with the hope of speedy advancement in the Central Office of Public Works then newly organized, but he was five years on this salary before promotion to the next step on Rupees 300 - by the retirement of the then incumbent in July 1859. The General Branch of the Account and Audit Department of the Central Office was then placed by the Chief Engineer (Colonel Bell) exclusively under the control of the undersigned who was held responsible to the Chief Engineer for the conduct of the Department and all important papers relating thereto were disposed of in personal communication with that Officer and under his signature. In addition the undersigned had the carrying on of the Budget work in the preparation of the Public Works Budget, the allotment of funds, the constant changes and modifications of grants by redistribution to other works and different districts where more or less funds were needed, as also the carrying out of reductions in the Budget grants when ordered by the Government of India. These duties he was employed upon from the period of the first organization of the Office in August 1855 when the undersigned was the Deputy Accountant and Auditor when the Public Works Budget system first came into operation, until May 1865 when they were transferred to the Secretariat of the Public Works Department and as bearing testimony to which the undersigned begs to refer to the testimonials recorded by Colonel Bell and Howley in the Official Register. In a Notification of the Government of India published at the end of the year 1860 organizing a General Department of Account

vide Rules for the Central Office of Public Works framed by Colonel Bell for incorporation in the Public Works Code.

Fort Saint George
Gazette 4th Decem-
ber 1860 Page 1055
and G.O. Madras
Govt 12th January
1861, No 91.

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5. They therefore to recommend that the appointment of Deputy Controller be abolished, & the funds now provided in the ensuing year's Budget for the salary thereof, be partly diverted to increase Mr. Hart's salary to Rspees 500 a month, which is only the same as that allowed in all the other Presidencies & in some of the minor governments under the Supreme Government. For a Deputy Controller, the pay of the Accountant here, being saved to the Government by this arrangement.

I have the honor to be
Sir

Office of the Controller
P. N. Accounts
Madras 8th March 1860

Your most obedient servant

Captain E. E.

Controller of P. N. Accounts

To
Colonel C. L. O. R. E.

Secretary to Government

P. M. S.

Memo:

The undersigned begs respectfully to submit the following circumstances to the favorable consideration of the Controller of Public Works Accounts.

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and Audit for Public Works Accounts in all the Presidencies and Local Administrations a first class Controller and a Deputy Controller were allowed for this Presidency with an Head Accountant of the first class on Rupees 400. This Government however did not then avail of the above authorized scale but simply transferred the charge of the Account and Audit Department of this Presidency with the Office Establishment then existing to Colonel Sanford then a Deputy Chief Engineer and who was in the receipt of allowances equal to that of a Controller of the first class. Had that Officer continued in this appointment he would probably have recommended a modification of the Office Establishment to bring it up to the scale allowed in Bengal when the undersigned would have been promoted, but Colonel Sanford left the Department very soon after for the higher appointment of Chief Engineer Mysore, and thus the undersigned lost the advantage of the higher rate of pay authorized in November 1860 for appointments corresponding to his.

Shortly after this (May 1861) the post of 1st Assistant in the Chief Engineer's Office General Department on Rupees 350 or 50 Rupees more than the salary the undersigned was and is on the receipt of had become vacant when he placed his previous services and claims for the post before the notice of Colonel Horsley, but that Officer recommended the undersigned not to press the claim as the post was liable to be abolished by the breaking up of the Chief Engineer's Office, on amalgamation with the Public Works Secretariat then under contemplation, while the Head Accountant's post the Chief Engineer considered was more secure, and the transfer would therefore be undesirable. The undersigned begs also to intimate that when Colonel Horsley was pleased to give the above advice he promised at the same time to have the undersigned transferred to the Secretariat of the Public Works Department as his Financial Assistant, to

side list of establishments
ment for the
Secretariat in
G.O. 31st Dec: 1861
No. 2486.

conduct the Budget work he was then performing in the Audit Department but which would not properly appertain to that Department in its separation from the Chief Engineering Office, but such an Appointment on Rupees 300 though recommended by Colonel Horsley when the amalgamation with the Secretariat was proposed, was not then sanctioned by Government.

Colonel Horsley at the same time recommended that the salary of the Head Accountant might be raised to Rupees 400 but this also was not favorably received by Government, because it was considered that by the Appointment of an Officer at the head of the Account and Audit Department on a Staff salary of Rupees 800 which had become necessary in order to the separation of that Department from the Secretariat with which the Chief Engineer had been amalgamated, that the duties and responsibilities of the Head Accountant would be diminished, but the fact that this scale of pay was authorized and drawn in the other Presidencies for an Head Accountant besides a Controller and Deputy for each Local Government, was not then taken into account, while no Controller was appointed until February 1865, the Assistant to the Chief Engineer having in the interval been placed in charge of the Account Department in addition to his own duties in the Secretariat and in the Presidency Store Department which also he had charge of. But during this period also the undersigned had to be responsible to the Chief Engineer (and Secretary to Government) for all the important work of the Department including that relating to the Budget which were carried on under his direct orders.

For several months in 1862-65 the undersigned was employed by the most Chief Engineer and Secretary to Government Colonel Birdwood on the duty of compiling Tabular Financial Statements with reports explanatory

of the manner in which the entire Department of Public Works could be modified in order to carry out the reductions ordered by the Government of India. He has to work at this at his home during his leisure hours and at nights as he has to make up several statements and to revise them frequently according to the suggestions of the Chief Engineer and of the Commission which assembled in his Office to report on the subject, in addition to his own duties in the Account Department. At that time (February 1863) the Controller's Office was organized and Rupees 500 sanctioned for the post of Chief Accountant and Head Assistant equal to that allowed in Bengal and the other Presidencies for a Deputy Controller, and this sanction was in lieu of the two posts of Deputy Controller and Head Accountant, one appointment having been then considered sufficient for this Presidency, but the sanction which was given in February 1863 was cancelled from May 1863 in consequence of the scale of Office Establishment for the Controller's Office having been reduced upon the report of the second Commission which assembled on the same subject; and in the first report by the Commission in G.O. 18th April 1863 No. 958. Fortunately for the undersigned he had to revert to his former salary of Rupees 300 after having worked so hard in the performance of additional and special duties during a period when the Account and Audit had no Officer specially at the head of it, the expense of which the Government were thus saved for a considerable period, and the Government were not even pleased to sanction the difference of salary as a personal allowance though strongly recommended for the Controller by both the Chief Engineer and the Commission. Letter to Govt. 23rd April 1863 No. 419 and G.O. 3rd July 1863 No. 1949.

In consequence however of the introduction of new forms of account upon the report of the English Commissioners who assembled in Calcutta, this Government were pleased at the recommendation of the Controller in May 1864 to fix 400 Rupees for the future salary of the Head Accountant, with the addition of a Deputy Controller in Ru-

Para 15 and 16 of Controller's letter to Govt. 17th May 1864 No.

G.O. 12th Oct. 1864 No. 2938.

G.O. 16th March 1864 No. 796.

pees 500, 12, 0 including Military Allowances for an Engineer Officer to go out frequently on inspection of Range and Saling accounts; but this modification of the scale of Establishment though recommended nearly a year ago has not yet been sanctioned while a great portion of the additional duties which have devolved on this Office is being performed, and in doing which the Government were pleased to authorize the employment of three additional Accountants but the undersigned continues still on the receipt of the reduced allowance of Rupees 300 with the additional duties and responsibilities which have fallen to his share ever since. He very cheerfully accompanied the Controller in January 1864 to Calcutta and gave all the aid in his power to the Commission which assembled there to investigate and report upon the system of Public Works accounts, and he has ever since had frequently to deal with new rules and forms and with repeated changes in them, but still has to endure the hardships attendant on a low scale of remuneration compared with that allowed in the other Presidencies. By the setting apart of the post of Deputy Controller for an Engineer Officer the undersigned has lost all hope of advancement to any higher scale in this Presidency while in the other Provinces Civilian chiefly hold like appointments, and he therefore respectfully solicits the Controller will be pleased to recommend him specially in consideration of the circumstances above detailed for the salary fixed for the appointment of Chief Accountant in February 1863 viz Rupees 500, and which he drew only up to May 1863.

The undersigned begs also to be permitted to allude to the fact of his having given up so much better prospects in the Financial Department by leaving the Accountant General's Office for the Central Office of Public Works. At the time he left

the former he was on receipt of Rupees 140 and there were then only two higher appointments in that Office of Rupees 200 and Rupees 350. After that period the Accountant General's Office was amalgamated with the Account and Audit Office in the other Presidencies into one Department of Account and Finance and the scale of salaries for the Assistants in it were raised to Rupees 250, 300, 400, and 600 each. According to the testimony ^{Extract of a letter from the Acct. Genl. to Govt. 25th Sept. 1854.} borne to the services of the undersigned by the then Accountant General he would in all likelihood have risen to the highest of these appointments had he continued in that Office, but the undersigned was fed with the hope of speedier advancement in the then newly organized Central Office of Public Works and hastily left the Accountant General's Office where subordinates who drew less salary than the undersigned and worked under him have risen above him in the scale of remuneration while he hopefully still looks forward to the kind consideration of his superiors for advancement and trusts that his case will be favorably viewed.

The undersigned further takes the liberty to note the fact that in almost all the Government Offices the Principal Assistants receive the salary of Rupees 500. At the same time when the salary of the Head Accountant of the Controller's Office was reduced from Rupees 500 to 300 that of the Chief Assistant for the Public Works Secretariat was fixed at Rupees 500 to assimilate with the scale of the other Departments of the Secretariat. In carrying out the modifications in the forms of account recommended by the English Commissioners the Accountant General of the Public Works Department has established with the sanction of the Government of India a graduated scale of salaries for the

Accountants of that Department whereby the salary of the Head Accountant of a first Class is fixed at the maximum rate of 450 Rupees, the minimum rate being 350 Rupees, with an increase of Rupees 20 yearly for 5 years and this scale is independent of what is allowed for a Deputy Controller while the undersigned is on the receipt of the reduced rate of 300 Rupees for nearly six years, (except for two months for which he drew 500 Rupees) during which he has been performing the duties of an Assistant as well as those of Chief Accountant at a time when the forms and forms of account were constantly being altered and his energies therefore greatly taxed which circumstances, he trusts will be taken favorably into account in considering on his present application for the increased rate of 500 Rupees.

5th March 1855 W. A. Hart

Copies of Testimonials.

Extract of a letter from the Accountant General to the Chief Secretary to Government dated 25th September 1854, No. 154.

Para 10. Mr. William Hart was introduced in the Office in September 1853. He is the son of an old servant of Government in the Foreign Department. The qualifications requisite to conduct the duties of the Government Agency Department are peculiar, and I have selected him as the most fit. He is a person that

Circular No. 28 of 1854.

I think will presently rise to the highest position in the Office.

(Signed) J. A. Lushington,
Acting Accountant General.

Extract from the Proceedings of the
Chief Engineer in the Department of
Public Works dated 5th June 1858, No. 891.

Resolves that a copy of the following
letter, No. 93, dated 3rd instant, from the
Officiating Consulting Engineer for Railways,
be communicated to Mr. Hart for his
information, with an expression of the
Chief Engineer's satisfaction at the man-
ner in which Mr. Hart is reported to
have performed the duties entrusted to
him in connection with the Accounts
of the North West District.

(Signed) E. Lawford, Colonel,
Supr. Engr. Central Circle.

No. 93. Sir, with reference to your letter
to Government, No. 756 dated the 1st instant,
a copy of which has this day been received
by me, I have the honor to state, that in
the enquiry into the Accounts of the
North West District Engineer's Office with
a view to their final adjustment to the
close of the Official year 1855-56, the
assistance rendered by Mr. Hart of
your Audit Department was most valu-
able, and I am glad of the opportunity
of bearing testimony to the diligent and
very able manner in which he conducted
the laborious duties entrusted to him,
involving as they did a close examination
of voluminous records and accounts ex-
tending over a period of 2½ years.

(Signed) C. C. Johnston, Captain
3rd June 1858. Offg. Con. Engr. for Railways.

Extract from the Official Register
of the Conduct of Public Servants kept
in the Central Office of Public Works.

Mr. Hart is a thoroughly efficient
and able public servant, and his know-
ledge and experience as an Accountant
fully entitle him in my opinion to
succeed to the post of Head Auditor, which
it is understood Mr. Home is about
to resign.

I respect Mr. Hart greatly, and
sincerely wish him every success, whilst
acknowledging my own obligations to his
great ability and interest.

(Signed) C. E. Faber, Colonel,
12th April 1859. Chief Engineer.

Mr. Hart's knowledge, ability, diligence,
and accuracy in every branch of the
Account Department have given me
entire satisfaction, and I may remark
that these qualities were put to a severe
proof by the retrenchment of last year's
Budget. Without such a man as Mr.
Hart, I know not how we could have got
through the difficulties caused by that
measure.

(Signed) J. H. Bell, Colonel,
4th May 1860. Chief Engineer.

I have much pleasure in bearing
testimony to Mr. W. A. Hart's ability and
acquirements in the system of Accounts
generally, and in that of the Public
Works particularly, which he has ac-
quired from his standing in the Depart-
ment as Head Accountant and Auditor
of the Central Office, and I can speak
confidently of this from my connection
with the Office in which he has con-
ducted himself to the perfect satisfaction
of all the Officers. I will be glad to hear
of his advancement in the Office which
he is well deserving of.

(Signed) E. Lawford, Lt. Col.
19th March 1861. Engineers.

Mr. W. Hart, the Head Auditor in the Central Office of Public Works, has been known to me for some years, and I have always considered him a very valuable, efficient and zealous public Officer. He is thoroughly acquainted with his duties, and is a man of very superior attainments and qualifications. I trust he will soon get promotion.

28th March 1862.
Signed / H. W. Rawlins, Major
In charge of the Account
and Audit Department Cen-
tral Office.

I have had frequent occasions of observing Mr. Hart's general know-
ledge and ability in the Audit and
Account Department, at the head of
which he has been all the time
of my incumbency, and I have great
pleasure in recording the high sense
I entertain of him as a public ser-
vant. Had I remained - it was my
intention to have advanced him to
the highest post in my gift.

23rd June 1862.
Signed / W. H. Storerley, Lt. Col.
Chief Engineer.

It is impossible for me to
add higher testimony than that
which has been given already to Mr.
Hart, but I can say that I have
experienced the greatest assistance
from his thorough knowledge of
his Office, since I have been in
charge of the Audit Department.
Signed / F. H. Randall, Lt. Col.
August 1862.
Engineers.

I cannot speak too highly of
Mr. Hart. He is every thing that
could be desired in the very difficult
post as Head Accountant and Mana-
ger in this Office. He is thoroughly
up in all his work, most efficient
and zealous, and I have always re-
ceived the greatest assistance from
him. He has the happy knack of
keeping the Office in order, and seeing
that every man does his fair share
of work. When I was ordered to
Calcutta on the Commission for en-
gining into the different systems
of Accounts in India in the Public
Works Department - the English Com-
missioners, Messrs. Fother and Whiffin,
were very much pleased with the
imfuse information he was able
to give them in all the duties and
working of the Account Department,
more especially in regard to the Stores.

Madras,
October 1864.

Signed / C. V. Willkieson, Lt. Col.
Controller, Public Works Accounts.

EP/4081001

35

8 365

From The Accountant General
Public Works Department.

90
The Controller and Auditor of P.W. Accounts
Madras

Simla 30th July 1864.

Sir,

In continuation of Circular No 36 of 1864, instituting the forms of monthly accounts to come to this Office, I have the honor to request that if from any reason they may not be altogether applicable to the present circumstances of your Office a proposal may be sent forward for such modifications being made as a temporary arrangement as may admit of the returns being readily prepared and at the same time of their supplying the needful information to this Office. This needful information obviously consists of an account of the cash receipts and disbursements of the province classified under the proper heads and if the stock receipts and issues, with a statement of the departmental balances at the beginning and end of the month, all detailed by disbursing Offices.

2 There is certainly nothing known in this Office to make it supposed that the returns are not suitable to your accounts in their present form, but the present reference is made to prevent the possibility of delay.

3 The favor of an early reply is requested,
and I would suggest that it may be made as
clear

clear

221 1852
to no. of 40. Good
from 80 to

Capt. Wm. J. F. Fisker, U.S.
Comdr. of
J. M. Lee's Co.

To Colonel G. K. Arr. A.C.
Secretary of Board
P. M. O.

De la 8^e 3^e March 1885
De la 9^e

2654

I submit Memo from
 the Head Assistant &
 Manager of the Office
 & recommend the
 abolition of the Office
 of By Calculator, & the
 salary of the Manager
 being reduced to \$500
 as allowed in February 1885
 1885 April 1885-

W. B. D.

e. 27th March 1885 D. 2/11

clear and specific as possible, so as to admit
of the matter being definitively arranged upon
the receipt of it.

I have the honor to be &c
Signed George Chesney
Accountant General

Nº 990

From
Lieut. Colonel C. V. Wilkison R.C.
Controller of P. & A. Accounts
To
Major George Chesney R.C.
Accountant General P. & A.
Simla

Sir,

In reply to your letter Nº 365 dated
30th July 1864 I have the honor to inform you that. * Received 15th August 1864
there will be no difficulty in compiling from the
accounts received in this Office the Monthly Returns
laid down in your Circular Nº 36 of 1864 with the
exception of Nº XII Abstract of Stock Receipts
and Nº IV Abstract of Stock Issues, as in
the Madras Presidency no separate Returns
of Stock Receipts and Issues are rendered to
this Office. In fact the Abstract of Cash Re-
ceipts Nº I and the Abstract of Cash expendi-
ture Nº II will include receipts and payments
under the head stock, there being no means of
separating these items. There is no such thing
as a stock of all materials kept up in each
District with the exception of Timber in one
or two divisions of which the Executive Officers

keep

keep detailed Accounts but furnish none such
to this Office. Bicks Linnam &c are bought
at once for each work and are on payment charged
for direct to the work without entering into stock.

Of the schedules required A and B
can be furnished, though such transactions as
are to be shown in B are very rare, but CDE
and F for the reason that no stock Account
is in existence cannot be sent.

In the Return Form V there is a
heading called "Inefficient Balance". Our ac-
counts do not show any such item and this
appears to me to be opposed to para 93 of the
Commissioner's Report which requires that no
expenditure should be borne as "Inefficient Balance".
Expenditure on items of this kind will however
be entered in form B in the last column but
one.

Returns for May and June of
Cash Receipts and outlay has been already
forwarded to the Auditor General of India which
will be discontinued for the future and the
Accounts for May and June 1864 prepared
as nearly as possible according to the forms
now received will be forwarded in a few days.

Office of the Controller
of P. & A. Accounts
Madras 29th August
1864

I have the honor to be &c
Signed C. V. Wilkison R.C.
Controller of P. & A. Accounts

From

From

N^o 666

PN 803/65

The Accountant General
Public Works Department:

To

The Controller and Auditor
of Public Works Accounts
Madras

Sir, Simla, 21st September 1864

In reply to your letter N^o 990 dated 29th August 1864, intimating that the forms of monthly accounts prescribed in my Circular N^o 36 of 1864 can be furnished from Madras with certain exceptions, and that those for May and June will shortly be sent up, I have the honor to state that the arrangement proposed by you appears quite satisfactory.

It will of course be unnecessary to submit the stock accounts and schedules if there is no stock, only such accounts as have entries made in them are required.

As regards the head "Inefficient," it may at first, starting be found difficult to overcome at once the habit the department has acquired of using this head of account; and therefore provision has been made for it in the forms, but inefficient items will as you observe henceforward be exceptional and against strict rule.

Have the honor to be
Yours faithfully,
George P. L. Esq.
Accountant General

CIRCULAR No. 36 of 1864.

FROM
THE ACCOUNTANT GENERAL,
Public Works Department,

To

Simla, the 21st July 1864.

Sir,
UNDER instructions from Government, I have the honor to forward five forms of monthly accounts to be submitted to this Office, with effect from the month of May 1864, viz.:-

- I.—Abstract of Cash Receipts.
- II.—Abstract of Cash Payments.
- III.—Abstract of Stock Receipts.
- IV.—Abstract of Stock Issues.
- V.—Abstract of Balances.

2. Also, the following Schedules, viz.:-
 - A.—Of interdepartmental cash receipts.
 - B.—Of cash payments made on other than budget heads of service.
 - C.—Of interdepartmental cash payments.
 - D.—Of interdepartmental stock receipts.
 - E.—Of stock issues made on other than budget heads of service.
 - F.—Of interdepartmental stock issues.

3. The schedules of interdepartmental receipts and issues of cash and stock, are required to enable the necessary adjustments to be made through this office between the different provinces and departments concerned; but such transactions are not of frequent occurrence, and except when they occur the schedules will not be required.

4. The following points call for notice:-

5. Letters of Credit and Treasury Balances—Forms I. and V.—Under the new banking rules which will shortly be issued, to have effect from 1st September, letters of credit will not lapse at the end of each month, but will be placed to credit of the Executive Engineer's drawing account to be drawn against until exhausted. But for the months of May—August, the undrawn amounts of letters of credit will lapse; therefore, in the returns for those months, the first column of Form I., instead of shewing the "Letters of Credit carried to drawing account," should shew the "amount drawn upon Letters of Credit." Also in Form No. 5 there will be no "balance at credit of drawing account in treasury or bank" for the first four months of the year.

6. Cash Transfers—Forms I. and II., and Schedules A. and C.—The entries under this head are to be confined strictly to actual cash payments and receipts, and should not include book credits and debits.

7. *Interprovincial Transfers—Schedules A. and C., and D. and F.*—It is noted in the forms that the receipts and issues under this head should correspond. It may, however, happen that a payment or issue of stock made in one division at the end of a month may not be brought to credit in the other, in the same month. Such cases should be noted in the Schedule, as for adjustment in the following month, and care should be taken to prevent the occurrence of any such in the last month of the year.

8. *Civil Officers' accounts—Forms I. and II.*—The procedure in regard to these varies in different parts of the country. Pending orders for a uniform system which may shortly be expected, the plan shown in the forms is to be adopted so far as relates to exhibiting the expenditure. No note will be taken of the cash drawn but not expended (such cash in the case of District Officers will form part of their treasury balances), but the actual expenditure returned by Civil Officers will be shewn as cash receipt and expenditure.

9. These returns should not be kept back for the accounts of Civil Officers not submitted in proper time. The arrear accounts of these Officers should be included in the month in which they are received.

10. *Returns to be based on Controllers' books.*—These returns are to be prepared from the books, after they are posted and the trial balance struck for the month. The returns for May are to be prepared after the books for 1863-64 are closed and balanced, and the adjustment of all outstanding accounts should be effected as far as possible in the accounts of that year.

11. As the returns for May will form the basis for the opening entries of the new books of the Accountant General's Office, the greatest care should be taken to make them perfectly correct. Your particular attention is requested to this point.

12. *Date of submitting these returns.*—Two months being allowed for carrying the accounts through all their stages, these returns should be despatched at latest two and a half months after the date to which they refer. Thus, the returns for July should be despatched by 15th October.

13. *Old Returns to be discontinued.*—The monthly and quarterly returns prescribed in my Circular No. 10 of 1863, and that prescribed in Public Works Circular No. 11 G. G. of 1863, may now be discontinued.

14. *Annas and Pies to be omitted.*—In these returns (not in your books) fractions above half of a rupee should be taken as a rupee, and smaller fractions omitted. The figures should be very clear, should range evenly, and be pointed at the fourth and seventh places, thus—

15,000

2,24,867.

I have the honor to be,

SIR,

Your most obedient Servant,

Accountant General.

(Returns to Accountant General, No. I.)

PUBLIC WORKS DEPARTMENT, BENGAL.

Monthly Abstract of Cash Receipts, for May 1864.

Monthly Abstract of Cash Receipts, for 1902-3													
EXECUTIVE DIVISIONS OR DISTRICTS.	Letters of Credit carried to drawing account.	IMPERIAL.			DEBT AND DEPOSIT. <i>Non-interest</i>					CASH IN TRANSFER, AS PER SCHEDULE A, AT BACK.			TOTAL.
		Miscellaneous imperial including sales of stock.	Contributions for Public Works.	Income Tax.	Miscellaneous local.	Payments from Commissariat Department.	Treasury advances refunded.	Deposits.	Refunds from Contractors.	Departmental within Province.	Departmental from other Provinces.	From other Departments.	
A. Division	Rs. 20,000	Rs. 1,000	Rs. 2,000	Rs. 100	Rs. 300	Rs. 1,000	Rs. 300	Rs. 80	Rs. 200	Rs. 30	Rs. 20	Rs. 20	Rs. 25,050
B. Division	...	...	...	...	...	...	...	...	...	...	...	...	...
(and so on.)	...	...	...	...	...	...	...	...	...	...	...	...	...
Total, Rupees	...	...	...	...	...	...	...	...	...	...	...	...	4,76,300
Receipts by Civil Officers (expenditure)													10,400
Grand Total													4,86,700

Controller, P. W. Accounts.

PUBLIC WORKS DEPARTMENT, BENGAL.

SCHEDULE A.

Detail of Cash in Transfer entered in Monthly Abstract of Cash Receipts.

Particulars of each transaction.	Amount received in each case.	Total of each Province.	Total of each Dept. and GRAND TOTAL.
PUBLIC WORKS DEPARTMENT.			
Bengal (corresponding,) payments entered in Schedule C.			
Total, Bengal ...		20	
North-Western Provinces.			
Total, North-Western Provinces ...			
Total, Public Works Department ...			
OTHER DEPARTMENTS.			
Military.			
Total, Military ...			
Forest.			
Total, Forest ...			
Total, other Departments ...			

(Returns to Accountant General, No. II.—Continued.)

PUBLIC WORKS DEPARTMENT, BENGAL.

SCHEDULE B.

Detail of "other items" in abstract of cash expenditure, being charges not specifically provided for in Budget Estimate.

Executive Divisions or Districts	Purchase and manufacture of stock.	Advances to Contractors.	Expenditure for Barrack Department.	Deposits repaid.	TRANSFER PAYMENTS AS PER SCHEDULE C. AT BACK.			Profit and Loss.	Receipts of P. W. Dept. paid into Treasury.	TOTAL.
					Departmental within Province.	Departmental for other Provinces.	For other Departments.			
A. Division	Rs. 400	Rs. 200	Rs. 300	Rs. 150	Rs. 100	Rs. 300	Rs. 200	Rs. 50	Rs. ...	Rs. 1,700
B. Division										
C. Division										
(and so on)										
Total										12,000

PUBLIC WORKS DEPARTMENT, BENGAL.

SCHEDULE C.

Detail of transfer payments entered in Schedule B.

Particulars of each transaction.	Amount paid in each case.	Total of each Province.	Total of each Dept. and GRAND TOTAL.
PUBLIC WORKS DEPARTMENT. <i>Bengal (corresponding receipts entered in Schedule A.)</i>			
Total, Bengal ...			
Oudh.			
Total, Oudh ...			
Total, Public Works Department ...			
OTHER DEPARTMENTS.			
Military.			
Total, Military ...			
Total other Departments ...			

Controller, P. W. Accounts.

(Returns to Accountant General, No. III.)

PUBLIC WORKS DEPARTMENT, BENGAL.

Monthly Abstract of charges to Stock, for May 1864.

DEBITS TO STOCK OTHER THAN CASH PAYMENTS.										
EXECUTIVE DIVISIONS OR DISTRICTS.	Cash payments for purchases and manufactures as per Schedule B.	TRANSFERS AS PER DETAIL AT BACK.					London supplies.	Materials from old buildings and surplus stores.	TOTAL.	GRAND TOTAL.
		Departmental from other Provinces.		From other Departments.		TOTAL.				
		within Province.	Departmental from other Provinces.	From other Departments.	From other Departments.					
A. Division	Rs. 400	Rs. 100	Rs. 200	Rs. 100	Rs. 7,000	Rs. 100	Rs. 7,500	Rs. 7,900		
B. Division										
(and so on.)										
Total Rupees										

Controller, P. W. Accounts.

PUBLIC WORKS DEPARTMENT, BENGAL.

SCHEDULE D.

Detail of Stock received in Transfer, as per Abstract of Stock receipts.

Particulars of each transaction.	Amount paid in each case.	Total of each Province.	Total of each Dept. and GRAND TOTAL.
PUBLIC WORKS DEPARTMENT. <i>Bengal (corresponding issues credited in Schedule F.)</i>			
Total, Bengal ...			
<i>Punjab.</i>			
Total, Punjab ...			
Total, Public Works Department ...			
OTHER DEPARTMENTS.			
<i>Military.</i>			
Total, Military ...			
Total, other Departments ...			

Controller, P. W. Accounts.

(Returns to Accountant General)

is to Accountant General, No. IV.—Continued.)

PUBLIC WORKS DEPARTMENT, BENGAL.

SCHEDULE E.

Detail of "other items" of stock expenditure in Abstract No. IV., being issues of stock on services not provided in Budget Estimate.

EXECUTIVE DIVISIONS OR DISTRICTS.	Manufacture of stock.	Sales.	Expenditure for Barrack Department.	TRANSFER ISSUES, AS PER SCHEDULE F. AT BACK.			Profit and Loss.	TOTAL.
				Departmental within Province.	Departmental to other Provinces.	To other Departments.		
A. Division	Rs. 900	Rs. 250	Rs. 400	Rs. 100	Rs. 50	Rs. 115	Rs. 185	Rs. 2,000
B. Division								
C. Division								
(and on so.)								
Total Rupees								

PUBLIC WORKS DEPARTMENT, BENGAL.

SCHEDULE F.

Of stock transfers entered in Abstract of Cash Issues.

Particulars of each transaction.	Amount paid in each case.	Total of each Province.	Total of each Dept., and GRAND TOTAL.
PUBLIC WORKS DEPARTMENT. <i>Bengal (corresponding receipts debited in Schedule D.)</i>			
Total, Bengal			
N. W. Provinces.			
Total, N. W. Provinces			
Total, P. W. Department			
OTHER DEPARTMENTS. <i>Military.</i>			
Total, Military			
<i>Forest.</i>			
Total, Forest			
Total, other Departments			

Controller, P. W. Accounts.

57

MEMORANDUM TO ACCOMPANY FORMS SENT WITH ACCOUNTANT
GENERAL'S DOCKETS NOS. 435—443 OF 1864.

SIMLA, 11th August, 1864.

The changes which have been ordered in the system of account with effect from 1st May last, render some modifications necessary in the mode of booking the journals and ledgers of central offices for 1864-65.

2. These changes are mainly—

1st.—Abolition of Suspense Account or Public Works Department Account.

2nd.—Alteration of classification of expenditure and receipts.

3. Although the suspense account has been abolished for expenditure on works, which is now to be charged off against Government every year, there will still be some heads of account, as advances, stock, &c., of the class which heretofore has been subordinate to the suspense account. But these are now so few, that there would be little use in keeping them as subordinate or supplementary accounts.

4. Further, it is obviously very desirable that the accounts should be so arranged as to furnish easily the results and monthly returns required for the Accountant General.

5. These returns are divided into two distinct parts for the transactions in cash and stock, and are not compatible with the existing plan of crediting Engineer Department with the gross expenditure, and debiting it per contra with the stock expenditure.

6. Therefore, instead of keeping the accounts under the three main heads of—

Government,
Disbursing Department,
Suspense,

the books should have separate accounts for each of the main principal items of expenditure, which are now not numerous. Also the cash and stock transactions should be exhibited distinctly.

7. Further, I believe that in many offices the ledgers are now needlessly voluminous, as they contain many heads of account in which the entries are either all on the debtor or all on the creditor side, and which are therefore merely a repetition of the same accounts in the journal. Ledger heads are required only for those accounts which have both debtor and creditor entries; these constitute the main heads of accounts; all the others may be considered supplementary and confined to the journal. The ledger will thus be exceedingly brief.

8. A pattern of journal and ledger accompanies, prepared on this plan, and with illustrative entries for three months and closing entries, at end of the year.

9. The first three folios only comprise the journal in the ordinary sense, *viz.*, those containing the entries that are to be posted in the ledger to both sides of the account by double entry. The remaining folios contain only supplementary details.

722 803/65

10. Folio I. gives first the opening balances from the previous year; as well as the closing entries. On the principle that no entries are to be made in a ledger that have not been passed through the journal; the *balance* entries at the end of the year ought of course to be journalized like all other entries.

11. A careful inspection of the journal and the notes upon it will render the mode of posting it quite clear.

12. Should any entries have to be written back in the journal, as *e. g.*, charges for repairs erroneously debited to original works, the alterations should be made by deductions and additions at foot of the proper folios.

13. *Ledger*.—This contains only eleven heads, and although a few more may possibly occur in practice, it will always be a brief, compact book.

14. The accounts of 'Transfers,' 'Expenditure against Budget Grant,' 'Profit and Loss,' and 'London supplies,' are closed through the account of 'Government.' The balances of the remaining accounts, viz., 'Disbursing Department,' 'Stock,' 'Barrack Department,' 'Deposits,' 'Advances,' and 'Tuccavee Works,' as well as that of 'Government,' are to be shown in the Balance Sheet.

15. In the transfer account both the debits and credits are carried to account of Government. This is necessary, because the entries relate to different transactions, and do not cancel each other.

16. The term 'Disbursing Department' is used instead of cash, because there may be items of inefficient, corrections, and possibly retrenchments included under this term, besides cash. It is particularly to be observed that inefficient items when brought to credit are to be charged as cash, under head 'Sundries Dr. to Disbursing Department,' as cash expenditure under the proper head of service; because, although the operation is actually an *adjustment*, and the expenditure occurred at a previous date, it occurs, so far as the accounts are concerned, when the item is passed to account.

17. It is also particularly to be observed, that advances realized are to be brought through the cash account to debit of disbursing department. Thus, if a contractor has received Rs. 100 as advance, and a final payment of Rs. 200 is made to close his account of Rs. 300 for work done, the transaction would appear as a receipt of Rs. 100 (the advance liquidated), and a payment of Rs. 300 (the account in full). This is when advances are made on a general account, but the practice of making such will be discontinued under the new contract rules.

18. A comparison of the entries in these books with the forms of monthly accounts* will show that the latter may be at once prepared from the former.

19. To make the arrangements a complete one, a revised form of general abstract is necessary, which is accordingly attached for guidance. The general abstract will now be greatly simplified.

20. A skeleton form of annual account is also appended, based on the entries in these books.

G. CHESNEY,
Accountant General.

Dated 26th August, 1864.

Memorandum by MAJOR G. CHESNEY, *Accountant General, P. W. Dept.,*
on the new forms of Provincial Abstracts, Journal and Ledger, and
accompanying Divisional Accounts.

These patterns have been prepared to prevent confusion in posting the accounts of the current year, with reference to the changes lately ordered in the mode of dealing with cash, stock, and demands payable; and to ensure the adoption of a uniform mode everywhere of posting those accounts, pending the introduction of the further changes recommended by the Commission.

2. These books are framed under exactly the same heads as the divisional books, of which the forms were lately circulated. They supply, therefore, as regards the Province, the same information as the divisional books do for the division. They are based on the entries in those forms, together with those of the accompanying books of B. and C. divisions.

PROVINCIAL ABSTRACTS.

3. These are for the purpose of collecting the divisional entries preparatory to journalising. The first page contains the opening balances of the different heads of account. These are followed by the monthly abstracts, of which there will be four each month—two of cash, and two of stock transactions—or 48 in all for the year.

4. Copies of these abstracts, with certain additions, form the monthly accounts to be sent to this Office.

JOURNAL.

5. The opening entries consist of the balances brought forward from previous year. Then follow the Budget grants. It will of course be understood that the *local* grant to be booked is only that part of the grant which is to be expended by the Public Works Department.

6. The ordinary monthly entries (which will altogether occupy only four folios even in a large Province) call for no particular remark.

7. The expenditure by Civil Officers will form a separate journal entry as is shown in the form. The detailed accounts of the Civil Officers of a Province will be kept in a separate journal. A circular on this subject is now in the Press.

8. *Closing entries*.—First comes the adjustment of the stock balance; a decrease of the stock balance of the year being equivalent to a saving of expenditure, the head "Expenditure against Budget Grant" is relieved by the entry, "Government Dr. to Expenditure against Budget Grant" for the amount of such reduction. It will be clear that the account 'Government' is the proper one to make the debit to, because it was made creditor at the beginning of the year for the stock balance at that date, and this credit should of course be *correspondingly* reduced at the end of the year.

9. If there had been an increase of stock balances instead of a saving, then of course the entry would be "Expenditure against Budget Grant Dr. to Government."

[Note.—Heretofore, the increase or decrease of *all* outstanding balances has been regarded as a decrease or increase of the Budget grant, whereas

in these forms only the *Stock* balances have been so dealt with; this is in consequence of the recommendations of the Commissioners (see form No. 25, page 60, attached to their report,) that all other balances should be considered as extra to the Budget grant.]

10. The stock balance having been adjusted, the account 'Expenditure against Budget Grant' is closed by debiting the balance to the heads 'Budget Grant,' and the latter are then closed by debit or credit to Government for saving or excess, as the case may be.

11. The different accounts, transfers, profit and loss, &c., which are closed annually, are then closed through the account 'Government.'

12. Lastly, the balance entries are posted, which completes the journal.

LEDGER.

13. Calls for no particular remark. It may be noticed that the account "Civil Officers" is debited from the journal entries of the Public Works Divisions, while the credits to that account are posted from the entries "Sundries debtor to Civil Officers."

14. *Monthly Check Ledger Balance, and Annual Balance Sheet.*—The detailed entries in these are posted from the *divisional* books, and prove the correctness of the provincial ones.

15. *Annual Provincial Abstracts under detailed heads of service.*—Heretofore, it has been usual to post every head of service, both of receipts and expenditure, monthly into the Provincial Journal and Ledger, which used to be very bulky. But this being done for all the heads which have both debtor and creditor entries, it will be sufficient to collect all the other detailed accounts at the end of the year, in the manner shown at pages 6 to 9 of the Provincial Abstract. These totals will of course work up to those in the Ledger, and the saving of labour caused by this arrangement will be very great.

16. The examples given are of details of expenditure; the details of receipts should be collected in precisely the same way.

17. *Distribution of charges between Imperial and Local.*—These results are worked up to from the details of individual works in the divisional books. Two additional columns are added to the detailed journal (see the books of B. and C. divisions), and the expenditure against each work is distributed between local and imperial; the totals of heads of service are then collected, and carried therefrom to the main heads, original works repairs, &c.

18. It is hardly necessary to repeat here how the distribution on any particular work is made. If a work is partly local and partly imperial, the local expenditure is held to be any excess above the imperial grant.

19. The arrangement now prescribed has the further advantage of simplifying the booking of expenditure. This will now be done solely according to classification, and the adjustment between the two funds will be made at the end of the year.

BOOKS OF THE B. AND C. DIVISIONS.

20. These, together with the pattern books already sent out with the previous Memorandum, form the three accounts on which these provincial

books have been based. They are, therefore, sent out for information, especially in view to showing how the Civil Officer's accounts (see separate Circular now in Press) should be booked, and how the distribution is made between local and imperial expenditure.

Note.—All these forms, for sake of simplicity, deal only with Rupees; it will of course be understood that the actual divisional books should show also annas and pies. Pies can be omitted from the provincial books, if it is thought desirable.

—two points not treated of in the first forms.

21. In conclusion, it may be noticed that the books, as now prepared, will give directly all the information required for the monthly and annual accounts of 1864-65 without any compilation or manipulation, and that, while extremely brief and condensed, the chain of detail can be traced down to the furthest point required, and any necessary information at once obtained from them.

22. It will of course be understood that these forms are provisional only, pending the introduction of the contemplated changes, and for use during the current year.

A. DIVISION.
—
JOURNAL,
LEDGER,
AND
ANNUAL ABSTRACT.

1717855/115

Proc. 4th April 1865. D. H. G.

DIVISION

FOLIO IN LEDGER.		FOLIO IN JOURNAL WHERE DETAILED.	BALANCE OF PREVIOUS YEAR.	TRANSACTIONS		
				May.	June.	July.
	<i>Disbursing Department Dr. to Sundries for Cash Receipts.</i>			Rs.	Rs.	Rs.
1	Government	4	...	11,150	10,400	6,000
2	Stock, for sales	...	...	250	...	500
2	Barrack Department, for recoveries...	7	...	1,000	750	50
3	Tuccavy Works, for recoveries ...	8	...	300	...	...
3	Deposits	7	...	80	...	100
3	Advances, for refunds	10	...	200	300	...
2	Transfers	8	...	70	80	...
				13,050	11,530	6,650
	<i>Sundries Dr. to Disbursing Department for Cash Payments.</i>					
1	Expenditure against Budget grants	4	...	9,900	8,000	4,700
2	Stock, for purchase and manufacture	...	...	800	1,000	2,000
3	Advances	10	...	300	...	500
3	Tuccavy Works, for expenditure ...	...	...	...	...	...
2	Barrack Department, for expenditure	7	...	400	100	...
3	Deposits refunded	7	...	100	...	...
2	Transfers	8	...	400	...	100
4	Profit and Loss	9	...	50	...	200
1	Government, for receipts paid into Treasury	...	...	700	1,000	500
				12,650	10,100	8,000

JOURNAL, 1864-65.

OF THE YEAR.

August.	September.	October.	November.	December.	January.	February.	March.	April.	Total of the year.	GRAND TOTAL.
									Rs.	
...	...	...	...	...	...	...	...	...	27,550	
...	...	...	...	...	...	...	...	...	750	
...	...	...	...	...	...	...	...	...	1,800	
...	...	...	...	...	...	...	...	...	300	
...	...	...	...	...	...	...	...	...	180	
...	...	...	...	...	...	...	...	...	500	
...	...	...	...	...	...	...	...	...	150	
...	...	...	...	...	...	...	...	...	31,230	
									22,600	
									3,800	
...	...	...	...	...	...	...	...	...	800	
...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	500	
...	...	...	...	...	...	...	...	...	100	
...	...	...	...	...	...	...	...	...	500	
...	...	...	...	...	...	...	...	...	250	
...	...	...	...	...	...	...	...	...	2,200	
...	...	...	...	...	...	...	...	...	30,750	
...	...	...	...	...	...	...	...	...		

[This, the preceding, and the following folio of the Journal contain all the entries that have to be posted into the Ledger. The remaining parts of the Journal are entirely supplementary, in further explanation and detail of these primary entries. The folios which refer to works are in fact an index or abstract of the "Register of Works."]

DIVISION

FOLIO IN LEDGER.		FOLIO IN JOURNAL WHERE DETAILED.	BALANCE OF PREVI- OUS YEAR.	TRANSACTIONS		
				May.	June.	July.
	<i>Stock Dr. to Sundries, for value of Stock received in Store.</i>			Rs.	Rs.	Rs.
4	London Supplies	9	...	2,000	3,000	...
2	Transfers	9	...	200	...	...
1	Government, for materials realized from old buildings	...	...	100	...	...
2				2,300	3,000	...
	<i>Sundries Dr. to Stock, for value of Stock expended.</i>					
1	Expenditure against Budget grant...	4	...	4,000	9,000	7,400
2	Stock, for manufacture of Stock ...	...	...	600	500	...
2	Barrack Department	7	...	400	300	...
2	Transfers	9	...	500	...	...
4	Profit and Loss	9	...	100	...	...
2				5,600	9,800	7,400

JOURNAL, 1864-65.

OF THE YEAR.

August.	September.	October.	November.	December.	January.	February.	March.	April.	Total of the year.	GRAND TOTAL.
									Rs.	
...	...		...	...	...	...	...	...	5,000	
...	...		...	...	...	...	...	...	200	
...	...		...	...	...	...	...	...	100	
									5,300	
...	...	...	...	...	...	...	...	...	20,400	
...	...	...	...	...	...	...	...	...	1,100	
...	...	...	...	...	...	...	...	...	700	
...	...	...	...	...	...	...	...	...	500	
...	...	...	...	...	...	...	...	...	100	
									22,800	

[It must be observed that this folio does not contain *all* the debits and credits to stock. It will be seen from the Stock Account in the Ledger that some of the entries are obtained from folio 2 of the Journal, and that issues of stock for manufacture are both debited and credited.]

DIVISION

	FOLIO IN JOURNAL WHERE DETAILED.	BALANCE OF PRE- VIOUS YEAR.	TRANSACTIONS		
			May.	June.	July.
<i>Detail of Credits to Government (folio 2)</i>			Rs.	Rs.	Rs.
Letters of Credit (a)	...	...	9,000	10,900	5,000
Income Tax	...	...	900	...	300
Miscellaneous Imperial Receipts (b) ...	...	...	1,000	...	700
Miscellaneous Local Receipts (b) ...	...	...	250	400	...
Total (folio 2)	...	...	11,150	10,400	6,000
<i>Cash Expenditure against Budget Grant (A.)</i>					
Original Works	...	...	4,500	2,500	1,200
Repairs	...	...	2,400	2,000	500
Establishment	...	...	2,000	3,000	3,000
Tools and Plant	...	...	1,000	500	...
Total (folio 2)	...	...	9,900	8,000	4,700
<i>Stock Expenditure against Budget Grant. (B.)</i>					
Original Works	...	...	1,800	4,500	3,900
Repairs	...	...	1,000	3,500	3,500
Tools and Plant	...	...	1,200	1,000	...
Total (folio 3)	...	...	4,000	9,000	7,400
Total Cash and Stock	...	...	13,900	17,000	12,100
<i>Expenditure—Cash and Stock—against Budget Grant. (C.)</i>					
Original Works	5	...	6,300	7,000	5,100
Repairs	5	...	3,400	5,500	4,000
Establishment	5	...	2,000	3,000	3,000
Tools and Plant	5	...	2,200	1,500	...
Total	...	...	13,900	17,000	12,100

OF THE YEAR.

August.	September.	October.	November.	December.	January.	February.	March.	April.	Total of the year.	GRAND TOTAL
(a) For the first four months this will be the amount drawn on Letters of Credit.									24,000	
...	...	...	...	...	...	...	...	...	1,200	
(b) Supplementary details may be given of these in other folios, if thought desirable.									1,700	
...	...	...	...	...	...	...	...	...	650	
									27,550	
(A) and (B) are posted from the Cash and Stock columns in the body of the General Abstract; (C) is posted from the third or Total column, and so are all the succeeding entries in folios 5, &c., in which it would be troublesome to distinguish the cash and stock as it would involve three entries per month for each item instead of one.										
...	...	...	...	...	...	...	...	...	8,200	
...	...	...	...	...	...	...	...	...	4,900	
...	...	...	...	...	...	...	...	...	8,000	
...	...	...	...	...	...	...	...	...	1,500	
									22,600	
...	...	...	...	...	...	...	...	...	10,200	
...	...	...	...	...	...	...	...	...	8,000	
...	...	...	...	...	...	...	...	...	2,200	
									20,400	
									43,000	
...	...	...	...	...	...	...	...	...	18,400	
...	...	...	...	...	...	...	...	...	12,900	
...	...	...	...	...	...	...	...	...	8,000	
...	...	...	...	...	...	...	...	...	3,700	
									43,000	

DIVISION

	FOLIO IN JOURNAL WHERE DETAILED.	BALANCE OF PRE- VIOUS YEAR.	EXPENDITURE		
			May.	June.	July.
<i>Detail of Original Works.</i>					
Military	6	...	Rs. 800	Rs. 700	Rs. 400
Civil Buildings	...	...	400	300	100
Agricultural	...	...	1,100	1,000	1,300
Communications	...	...	3,000	5,000	3,000
Miscellaneous Public Improvements	...	...	1,000	...	...
Total (folio 4)	...	...	6,300	7,000	5,100
<i>Detail of Repairs.</i>					
Military	...	...	300	400	800
Civil Buildings	...	...	200	500	100
Agricultural	...	...	600	700	900
Communications	...	...	2,300	3,100	2,200
Miscellaneous Public Improvements	...	...	...	800	...
Total (folio 4)	...	...	3,400	5,500	4,000
<i>Detail of Establishments.</i>					
Salaries	...	...	1,700	2,500	2,600
Travelling allowances	...	...	200	300	200
Contingencies	...	...	100	200	200
Total (folio 4)	...	...	2,000	3,000	3,000
<i>Detail of Tools and Plant.</i>					
Purchase and manufacture	...	...	1,700	1,200	...
Repairs	...	...	400	300	...
Carriage from place to place	...	...	100	...	...
Total (folio 4)	...	...	2,200	1,500	...

[illegible]

DIVISION

ESTIMATE.			FOLIO IN REGISTER OF WORKS.	BALANCE OF PREVIOUS YEAR.	EXPENDITURE		
Number.	Amount.				May.	June.	July.
		<i>Detail of Original works,—Military.</i>		Rs.	Rs.	Rs.	Rs.
5 of 1864	900	New draw-bridge to Fort ...	8	...	300	100	...
18 of 1863	3,200	Dragoon Main Guard ...	17	2,700	100	100	150
7 of 1864	2,800	Bungalow for Barrack Sergeant ...	26	...	...	100	200
20 of 1863	2,000	New Powder Magazine ...	24	1,500	400	300	...
		Petty new works not exceeding Rs. 200 each ...	...	...	...	100	50
					800	700	400
		Detail of the other heads of original works and of all the heads of Repairs to follow here.					
		<i>Detail of manufacture and purchase of Tools and Plant.</i>					
12 of 1864	1,400	Manufacture of an iron-roller ...	...	...	1,400	...	...
		Manufacture of 2,000 shovels ...	15	1,200	...	1,000	...
15 of 1863	9,000	Purchase and setting up of a 12 Horse-power Steam-engine in workshop ...	16	7,400	300	200	...
					1,700	1,200	...

DURING THE YEAR.

August.	September.	October.	November.	December.	January.	February.	March.	April.	Total of the year.	GRAND TOTAL.
									Rs.	Rs.
...	...	...	...	...	...	...	...	...	400	
...	...	...	...	...	...	...	...	...	350	3,050
...	...	...	...	...	...	...	...	...	300	
...	...	...	...	...	...	...	...	...	700	2,200
...	...	...	...	...	...	...	...	...	150	
...	...	...	...	...	...	...	...	...	1,900	
...	...	...	...	...	...	...	...	...	1,400	
...	...	...	...	...	...	...	...	...	1,000	
...	...	...	...	...	...	...	...	...	500	
...	...	...	...	...	...	...	...	...	2,900	

[NOTE.—It will be convenient to enter these works in order of old classification, Fortifications, Cantonments, &c., for convenience of reference, but the totals need only be struck on the whole.

Observe, that although works exceeding Rs. 50 have to be detailed in the Central Office Abstracts, and audited separately against the estimates for them, such of them as do not exceed Rs. 200 need not be detailed in the Journal, as the information is not required for the annual accounts.]

DIVISION

		BALANCE OF PRE- VIOUS YEAR.	TRANSACTIONS		
			May.	June.	July.
<i>Detail of Deposits received.</i>					
Security of Devi Singh, Contractor	...	100	Rs.	Rs.	Rs.
" Seo Deen, Store-keeper	...	...	80	...	...
Total (see folio 2)	...	100	80	...	100
<i>Detail of Deposits refunded.</i>					
Security of Devi Singh, Contractor	...	...	100	...	...
	...	...	100	...	...
<i>Abstract of Expenditure for Barrack Department.</i>					
Cash (see folio 2)	...	500	400	100	...
Stock (see folio 3)	...	500	400	300	...
	...	...	800	400	...
<i>Detail of Expenditure for Barrack Department (actual cost of work done).</i>					
Indent No. 30 of 1863, dated	...	700	...	...	...
" 35 of " "	...	300	...	...	...
" 1 of 1864, "	...	...	400	...	...
" 2 of " "	...	...	150	...	...
" 3 of " "	...	...	200	...	...
" 4 of " "	...	...	50	...	...
" 5 of " "	...	...	...	250	...
" 6 of " "	...	...	...	150	...
	...	...	800	400	...
<i>Detail of Cash recoveries from Barrack Department.</i>					
Indent No. 30 of 1863	...	...	700	...	...
" 35 of " "	...	...	300	...	...
" 1 of 1864	...	...	...	400	...
" 2 of " "	...	...	...	150	...
" 3 of " "	...	...	...	200	...
" 4 of " "	...	...	...	...	50
	...	...	1,000	750	50

OF THE YEAR.

[illegible]

DIVISION

	BALANCE OF PRE- VIOUS YEAR.	TRANSACTIONS		
		May.	June.	July.
<i>Detail of Cash issued in transfer.</i>		Rs.		Rs.
<i>Detail of Stock received in transfer.</i>				
<i>Detail of Stock issued in transfer.</i>				
To be entered as on preceding folio.				

[NOTE.—Payments made by another Division or Department on account of this Division are to be debited by the himself receive the cash, it is paid to his agent, or on his account, and in the payer's account the item will be charged

<i>Detail of Cash Expenditure charged to Profit and Loss.</i>							
Theft in B. Sub-division	...	...	...	...	48	...	...
Short coin in Chest	...	..	...	...	2	...	...
Cash sunk with despatch boat in Ganges	...		...	...	...	...	200
					50	...	200
<i>Detail of Stock charged to Profit and Loss.</i>							
Wood destroyed by fire	...	...	...	...	100	...	...
					100	...	...
<i>Detail of London Supplies.</i>							
(Enter invoices and values).							

OF THE YEAR.

[illegible]

Executive Engineer in his account, and to be entered as a *Cash Receipt*, for although the Executive Engineer does not as "Cash paid in transfer." Consequently it ought to be acknowledged by the former, as "Cash received in transfer."]

[illegible]

DIVISION

	BALANCE OF PRE- VIOUS YEAR.	TRANSACTIONS		
		May.	June.	July.
	Rs.	Rs.	Rs.	Rs.
<i>Detail of Advances made.</i>				
Ghulam Ally for supply of bricks ...	...	...	...	200
Nubbee Buksh for European Infantry Barracks ...	200	300	...	...
Mata Deen for new Ball Court for Artillery ...	...	...	...	300
	200	300	...	500
<i>Detail of Advances recovered.</i>				
Nubbee Buksh for European Infantry Barracks ...	...	200	300	...
	...	200	300	...

[NOTE.—This account will shortly not be required, since from 1st October (P. W. Circular No. 40 of 1861) should any small miscellaneous advances be made, the same Circular provides that they should be kept in inefficient

OF THE YEAR.

August.	September.	October.	November.	December.	January.	February.	March.	April.	Total of the year.	GRAND TOTAL.
									Rs.	Rs.
...	...	...	...	...	...	...	...	...	200	200
...	...	...	...	...	...	...	...	...	300	500
...	...	...	...	...	...	...	...	...	300	300
									800	1,000
...	...	...	...	...	...	...	...	...	500	
...	...	...	...	...	...	...	...	...	500	

advances are to be made only on specific works, and are to be debited at once to those works as cash payments; while balance. But until the present advances outstanding are adjusted, this account will be necessary.]

LEDGER.

DR.		GOVERNMENT		CR.	
1864 May	To Disbursing Dept. for Cash ...	Rs. 700	1864 May	By Balance brought forward ...	Rs. 16,900
June	" Ditto ditto ...	1,000		" Disbursing Dept. for Cash ...	11,150
July	" Ditto ditto ...	500		" Stock for materials from old buildings ...	100
1865 April	" Sundries ...	44,350	June	" Disbursing Dept. for Cash ...	10,400
		46,550	July 1865 April	" Ditto ditto ...	6,000
	Balance ...	3,350		" Sundries ...	5,350
		49,900			49,900

DR.		DISBURSING DEPARTMENT		CR.	
1864 May	To Balance, Cash ...	Rs. 1,000	1864 May	By Sundries for Cash ...	Rs. 12,650
	Inefficient ...	400	June	" Ditto ditto ...	10,100
	Retrenchments ...	100	July	" Ditto ditto ...	8,000
	Corrections ...	500	1865 April	By Balance, Cash ...	1,500
	" Sundries for Cash ...	2,000		Inefficient ...	600
June	" Ditto ditto ...	13,050		Retrenchments ...	15
July	" Ditto ditto ...	11,530		Corrections ...	365
		6,650			2,480
		33,230			33,230

DR.		EXPENDITURE AGAINST BUDGET GRANT		CR.	
1864 May	To Disbursing Dept. for Cash ...	Rs. 9,900			Rs.
"	" Stock ...	4,000			
June	" Disbursing Dept. for Cash ...	8,000			
"	" Stock ...	9,000			
July	" Disbursing Dept. for Cash ...	4,900	1865		
"	" Stock ...	7,400	April	By Government ...	43,000
		43,000			43,000

LEDGER—continued.

DR.		STOCK		CR.	
1864 May	To Balance brought forward ...	Rs. 13,500	1864 May	By Disbursing Department for Cash ...	Rs. 250
	" Disbursing Department for Cash ...	800	June	" Sundries ...	5,600
	" Stock ...	600	July	" Ditto ...	9,800
	" Sundries ...	2,300		" Disbursing Department for Cash ...	500
June	" Disbursing Department for Cash ...	1,000		" Expenditure against Budget grant ...	7,400
	" Stock ...	500			23,550
July	" Supplies from London ...	3,000			
	" Disbursing Department for Cash ...	2,000		By Balance ...	150
		23,700			23,700

DR.		TRANSFERS		CR.	
1864 May	To Disbursing Department for Cash ...	Rs. 400	1864 May	By Disbursing Department for Cash ...	Rs. 70
	" Stock ...	500	June	" Stock ...	200
July	" Disbursing Department for Cash ...	100		" Disbursing Department for Cash ...	80
1865 April	To Government ...	350	1865 April	By Government ...	1,000
		1,350			1,350

DR.		BARRACK DEPARTMENT		CR.	
1864 May	To Balance brought forward ...	Rs. 1,000	1864 May	By Disbursing Department for Cash ...	Rs. 1,000
	" Disbursing Department for Cash ...	400	June	" Ditto ditto ...	750
	" Stock ...	400	July	" Ditto ditto ...	50
June	" Disbursing Department for Cash ...	100			1,800
	" Stock ...	300		By Balance ...	400
		2,200			2,200

LEDGER—continued.

Dr.

ADVANCES

Cr.

1864		Rs.	1864		Rs.
May	To Balance brought forward ...	200	May	By Disbursing Department for Cash ...	200
	" Disbursing Department for Cash ...	300	June	" Ditto ditto ...	300
July	" Ditto ditto ...	500			
		1,000		By Balance ...	500
					1,000

Dr.

DEPOSITS

Cr.

1864		Rs.	1864		Rs.
May	To Disbursing Department for Cash ...	100	May	By Balance brought forward ...	100
				" Disbursing Department for Cash ...	80
1865			July	" Ditto ditto ...	100
April	To Balance ...	180			
		280			280

Dr.

TUCCAVY WORKS

Cr.

1864		Rs.	1864		Rs.
May	To Balance brought forward ...	300	May	By Disbursing Department for Cash ...	300
		300			300

LEDGER—continued.

Dr.

SUPPLIES FROM LONDON

Cr.

		Rs.	1864		Rs.
			May	By Stock ...	2,000
			June	" Do. ...	3,000
1865					
April	To Government ...	5,000			
		5,000			5,000

Dr.

PROFIT AND LOSS

Cr.

1864		Rs.			Rs.
May	To Disbursing Department for Cash ...	50			
	" Stock ...	100			
June	" Disbursing Department for Cash ...	200			
		350	1865		
			April	By Government ...	350
					350

Dr.

BALANCE

Cr.

1865		Rs.	1865		Rs.
April	To Disbursing Department ...	2,150	April	By Government ...	3,550
	" Stock ...	150		" Deposits ...	180
	" Advances ...	500			
	" Barrack Department ...	400			
		3,550			3,550

[This will be an Appendix to the Divisional Ledger.
A similar Abstract will also be made at the end
of the Provincial Ledger.]

ANNUAL ABSTRACT OF TOTAL RECEIPTS

To Balance brought forward from last year—				Rs.	Rs.	Rs.
Disbursing Department...	Actual Cash	...	...	1,000		
	Inefficient	...	400			
	Retrenchments	...	100			
	Corrections	...	500			
				1,000		
Stock	...	...	...	13,500	2,000	
Advances	...	...	...	200		
Barrack Department	...	...	...	1,000		
Tuccavy Works	...	...	...	300		
					15,000	
Deduct balance at credit of "Deposits"					17,000	
					100	
To Government	Letters of Credit	...	...	21,000		16,900
	Income Tax	...	...	1,200		
	Miscellaneous Imperial Receipts	...	...	1,700		
	Miscellaneous Local Receipts	...	...	650		
	Materials realized from old buildings	...	...	100		
						27,650
To Transfers ..			Cash.	Stock.		
			Rs.	Rs.		
	Departmental within Province	...	70	...		
	Departmental other Provinces	...	80	100		
From other Departments				...	100	
				150	200	
						350
						350
To Supplies from London	...	...	...	...		5,000
						49,900
Total expenditure against Budget Grants						
DEDUCTIONS—Decrease in outstanding balances caused by expenditure on works.				Rs.		43,000
Opening balances	Disbursing Department	...	1,000			
	Other accounts	...	15,000			
					16,000	
Closing balances	Disbursing Department	...	980			
	Other accounts	...	1,050			
					2,030	
Deduct excess of Stock transfers from Division over those to Division (500 — 200 = 300)					13,970	
					300	
					13,670	
Receipts other than Cash.						
Materials from old buildings				...	100	
London Supplies				...	5,000	
					5,100	
Actual Cash expenditure against Grants					18,770	
					21,230	

DIVISION

AND OUTLAY FOR THE YEAR 1861-65.

				Rs.	Rs.
By Expenditure against Budget Grants	...	...	...	...	43,000
	By Government for Receipts paid into Treasuries	...	...	2,200	
	Profit and Loss	...	...	350	
					2,550
By Transfers...			Cash.	Stock.	
			Rs.	Rs.	
	Departmental within Province	...	100	...	
	Departmental other Provinces	...	400	...	
To other Departments				...	500
				500	500
					1,000
					1,000
By Balance —					
At debit of Disbursing Department, Actual Cash				1,500	
Inefficient				100	
Retrenchments				15	
Corrections				365	
					980
					2,480
Stock	...	...	...	150	
	Advances	...	...	500	
	Barrack Department	...	...	400	
	Tuccavy Works	...	...	...	
					1,050
				3,530	
				180	
Deduct balance at credit of "Deposits" ...					3,350
					49,900
Total Rupees					1865
Ledger balanced and Annual Abstract prepared					

Book-keeper.

Controller.

91

B. DIVISION.
—
JOURNAL,
LEDGER,
AND
CHECK BALANCE SHEET.

777853/65

Trans. April 15 - B. N. 61.

B. DIVISION JOURNAL, 1864-65.

Folio in Ledger.		OPENING BALANCE, MAY, 1864.			
		<i>Sundries Dr. to Sundries for Balance brought forward from last year.</i>			
		Dr. Disbursing Department, Cash		Rs.	Rs.
		Inefficient	...	1,800	
		Retrenchments	...	600	
1		Corrections	...	150	
2			...	450	
2		Stock ...	...		3,000
2		Advances	...		4,000
			...		500
1		Cr. Government	...	7,500	
3		Deposits	...	7,200	
			...	300	
			...	7,500	
CLOSING ENTRIES, APRIL, 1865.					
<i>Government Dr. to Sundries for write off at end of the year.</i>					
1		Cr. Expenditure against Budget grant	...	17,900	
4		Advances to Civil Officers	...	900	
2		Transfers	...		
4		Profit and Loss	...	100	
			...	18,900	
<i>Sundries Dr. to Government for write off at end of the year.</i>					
2		Dr. Transfers	...	200	
4		London Supplies	...	1,000	
			...	1,200	
<i>Sundries Dr. to Sundries for closing Balances.</i>					
1		Dr. Government	...	550	
2		Stock ...	...	50	
3		Deposits	...	100	
			...	700	
1		Cr. Disbursing Department	...		100
2		Advances	...		600
			...		700

B. DIVISION JOURNAL, 1864-65.

CASH TRANSACTIONS.

Folio in Ledger.		Folio in Journal where detailed.	TRANSACTIONS OF THE YEAR.					TOTAL.
			May.	June.	July.			
			Rs.	Rs.	Rs.			
	<i>Disbursing Department Dr. to Sundries for Cash Receipts.</i>							
1	Government	6	5,000	4,000	3,500			12,500
2	Stock			500				500
3	Barrack Department							
3	Tuccavy Works							300
3	Deposits		200	100				500
2	Advances		300	100	100			100
2	Transfers		100					
			5,600	4,700	3,600			13,900
	<i>Sundries Dr. to Disbursing Department for Cash Expenditure.</i>							
1	Expenditure against Budget grant	6	2,300	3,200	5,100			10,600
2	Stock		500	700	1,500			2,700
2	Advances				600			600
3	Tuccavy Works							
3	Barrack Department							500
3	Deposits refunded		300		200			
2	Transfers							
4	Profit and Loss							
4	Advances to Civil Officers		200	300	400			900
1	Government		300	700	500			1,500
1			3,600	4,900	8,300			16,800

B. DIVISION JOURNAL, 1864-65.

STOCK TRANSACTIONS.

Folio in Ledger.		Folio in Journal where detailed.	TRANSACTIONS OF THE YEAR.				Total.
			May.	June.	July.		
			Rs.	Rs.	Rs.		Rs.
	<i>Stock Dr. to Sundries for value of Stock received in store.</i>						
1	London Supplies ...		...	...	1,000		1,000
2	Transfers ...		...	100	...		100
1	Government ...		...	...	50		50
2			...	100	1,050		1,150
	<i>Sundries Dr. to Stock for value of Stock expended.</i>						
1	Expenditure against Budget grant ...		2,500	2,000	2,800		7,300
2	Stock for manufacture ...		500	...	200		700
3	Barrack Department ...		...	...	...		...
2	Transfers ...		...	...	...		...
4	Profit and Loss ...		...	100	...		100
			3,000	2,100	3,000		8,100

B. DIVISION JOURNAL, 1864-65.

	Folio in Journal where Detailed.	TRANSACTIONS OF THE YEAR.				TOTAL.
		May.	June.	July.		
		Rs.	Rs.	Rs.	Rs.	
<i>Detail of Credits to Government (folio 3).</i>						
Letters of Credit	...	4,000	3,100	3,000	10,100	
Income Tax	...	210	190	190	590	
Miscellaneous Imperial Receipts	...	460	410	310	1,180	
" Local Receipts	...	330	300	..	630	
Total (folio 3)	...	5,000	4,000	3,500	12,500	
<i>Cash Expenditure against Budget Grant.</i>						
Original Works	...	1,020	1,140	1,340	3,500	
Repairs	...	710	10	1,780	2,500	
Establishment	...	570	1,000	1,930	3,500	
Tools and Plant	...	...	1,050	50	1,100	
Total (folio 4)	...	2,300	3,200	5,100	10,600	
<i>Stock Expenditure against Budget Grant.</i>						
Original Works	...	990	760	2,250	4,000	
Repairs	...	1,310	190	500	2,000	
Tools and Plant	..	200	1,050	50	1,300	
Total (folio 5)	...	2,500	2,000	2,800	7,300	
Total, Cash and Stock	...	4,800	5,200	7,900	17,900	

	FOLIO IN JOURNAL WHERE DETAILED.	EXPENDITURE OF THE YEAR.				TOTAL.	IMPERIAL.	LOCAL.
		May.	June.	July.				
		Rs.	Rs.	Rs.				
<i>Expenditure, Cash and Stock, against Budget Grant.</i>								
Original Works	...	2,010	1,900	3,590		7,500	2,300	5,200
Repairs	...	2,020	200	2,280		4,500	1,100	3,400
Establishment	...	570	1,000	1,930		3,500	2,600	900
Tools and Plant	...	200	2,100	100		2,400	2,400	...
Total (folio)	...	4,800	5,200	7,900		17,900	8,400	9,500
<i>Detail of Original Works.</i>								
Military	...	350	400	250		1,000	1,000	
Civil Buildings	...	180	240	80		500	500	
Agricultural	...	400	640	460		1,500	...	1,500
Communications	...	700	60	2,040		2,800	800	2,000
Miscellaneous Public Improvements	...	380	560	760		1,700	...	1,700
Total	...	2,010	1,900	3,590		7,500	2,300	5,200

B. DIVISION JOURNAL, 1864-65.

	FOLIO IN JOURNAL WHERE DETAILED.	EXPENDITURE OF THE YEAR.				TOTAL	IMPERIAL	LOCAL
		May.	June.	July.				
<i>Detail of Repairs.</i>		Rs.	Rs.	Rs.		Rs.	Ra.	Rs.
Military ...		320	...	280		600	600	...
Civil Buildings ...		500	200	300		1,000	...	1,000
Agricultural ...		...	...	...		...	...	...
Communications ...		1,200	...	1,300		2,500	500	2,000
Miscellaneous Public Improvements ...		...	...	400		400	...	400
Total ...		2,020	200	2,280		4,500	1,100	3,400
<i>Detail of Establishments.</i>								
Salaries ...		500	900	1,800		3,200	2,400	800
Travelling allowances ...		50	70	105		225	150	75
Contingencies ...		20	30	25		75	50	25
		570	1,000	1,930		3,500	2,600	900
<i>Detail of Tools and Plant.</i>								
Purchase and Manufacture ...		...	1,700	...		1,700	...	...
Repairs ...		200	220	100		520	...	...
Carriage from place to place ...		...	180	...		180	...	...
		200	2,100	100		2,400	...	...

ESTIMATE.			FOLIO IN REGISTER OF WORKS.	EXPENDITURE DURING THE YEAR.			TOTAL.	IMPERIAL.	LOCAL.
No.	Amount.			May.	June.	July.			
1 of 1864	2,750	<i>Detail of Original Works, Military.</i>	2	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Plunge-bath for Cavalry		350	400	250	1,000	1,000	...
				350	400	250	1,000	1,000	...
6	2,200	<i>Civil Buildings.</i>	5						
		Deputy Commissioner's Cutcherry		180	240	80	500	500	
				180	240	80	500	500	
8	2,000	<i>Agricultural.</i>	9						
		Constructing Tank at—		400	650	450	1,500	...	1,500
				400	650	450	1,500	...	1,500
10	1,950	<i>Communications.</i>	12						
		Constructing Drain-bridges on the — road		300	...	900	1,200	800	400
13	2,000	New road from — to —	14	400	60	1,140	1,600	...	1,600
				700	60	2,010	2,800	800	2,000
17	3,500	<i>Miscellaneous Public Improvements.</i>	18						
		Constructing new Market at —		380	560	760	1,700	...	1,700
				380	560	760	1,700	...	1,700

B. DIVISION JOURNAL, 1864-65.

ESTIMATE.			FOLIO IN REGISTER OF WORKS.	EXPENDITURE DURING THE YEAR.			TOTAL.	IMPERIAL.	LOCAL.
No.	Amount.			May.	June.	July.			
		<i>Detail of Repairs.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		(Repairs will be detailed in the manner shown on the opposite folio for Original Works).							
		<i>Detail of Manufacture and Purchase of Tools and Plant.</i>							
22	1,050	Purchase of 300 saws ...	...	...	850	...	850	...	...
		Manufacture of 550 pick-axes ...	...	...	850	...	850	...	...
			...	...	1,700	...	1,700	...	...

		TRANSACTIONS OF THE YEAR.				TOTAL.
		May.	June.	July.		
	<i>Detail of Deposits received.</i>	Rs.	Rs.	Rs.		Rs.
	Security of Bycontnath, Contractor	...	200	...	...	200
	Ditto of Matadeen, Store-keeper	...	...	100	...	100
		200	100	...	...	300
	<i>Detail of Deposits refunded.</i>					
	Security of Chotay Lall, Contractor	...	300	...	...	300
	Ditto of S. Ghose, Do.	...	...	...	200	200
		300	...	200	...	500
	<i>Abstract of Expenditure for Barrack Department.</i>					
	Cash (see folio 2)	...	...	...	...	...
	Stock (see folio 3)	...	...	...	...	...

B. DIVISION JOURNAL, 1864-65.

	TRANSACTIONS OF THE YEAR.				TOTAL.
	May.	June.	July.		
<i>Detail of Cash received in Transfer.</i>	Rs.	Rs.	Rs.		Rs.
Departmental—Within Province—					
H Division	30	...	...		30
K " 	50	..	...		50
	80	...	...		80
Departmental—From other provinces—					
B. Division Oudh	20	...	...		20
	20	...	...		20
From other Departments—					
Department					
Total other Departments ...	...	...	...		...
Total Cash Transfers (see folio 2) ...	100	...	...		100
<i>Detail of Cash issued in Transfer.</i>					
" Stock received "					
" " issued "					
To be entered as above; see Note in A Division Journal.					
<i>Detail of Cash Expenditure charged to Profit and Loss.</i>					
<i>Detail of Stock charged to Profit and Loss.</i>					
Timber misappropriated by late Store-keeper } Tupsee Loll	...	100	...		100
	...	100	...		100
<i>Detail of London Supplies.</i> (Enter Invoices and values).					
<i>Detail of Advances made.</i>					
Ahmed Ali for lime	...	...	600		600
	...	...	600		600

B. DIVISION JOURNAL, 1864-65.

	TRANSACTIONS OF THE YEAR.				TOTAL.
	May.	June.	July.		
<i>Detail of Advances recovered.</i>	Rs.	Rs.	Rs.		Rs.
Mr. Jones for Cavalry Wash-houses	300	...	...		300
Hussain Buksh for Bricks	...	100	...		100
Dabee for Wood	...	...	100		100
	300	100	100		500
<i>See Note at end of A. Division Journal.</i>					

1

B. DIVISION, LEDGER.

1

Dr. GOVERNMENT. Cr.

1864		Rs.	Rs.	1864		Rs.	Rs.
May	To Disbursing Department ...	300		May	Balance ...		7,200
June	" Ditto ...	700	500	May	By Disbursing Department ...	5,600	
July	" Ditto ...	500	700	June	" Ditto ditto ...	4,000	5,000
1865			500	July	" Ditto ditto ...	3,500	4,000
April	" Sundries ...	18,900	18,900	1865	" Stock ...	50	
	Balance ...		20,400	April	" Sundries ...	1,200	3,550
			550				1,200
			20,950				20,950

Dr. DISBURSING DEPARTMENT. Cr.

		Rs.	Rs.			Rs.	Rs.
May	Balance ...		3,000	May	By Sundries ...	3,600	
	To Sundries ...	5,600		June	" Ditto ...	4,900	3,600
June	" Ditto ...	4,700	5,600	July	" Ditto ...	8,300	4,900
July	" Ditto ...	3,600	4,700		By Balance ...		8,300
			3,600				100
			16,900				16,900

Dr. EXPENDITURE AGAINST BUDGET GRANT. Cr.

1864		Rs.	Rs.	1864		Rs.	Rs.
May	To Disbursing Department ...	2,300		April	By Government ...	17,900	
	" Stock ...	2,500					17,900
June	" Disbursing Department ...	3,200	4,800				
	" Stock ...	2,000					
July	" Disbursing Department ...	5,100	5,200				
	" Stock ...	2,800					
			7,900				
			17,900				17,900

2

B. DIVISION, LEDGER.

2

Dr. STOCK. Cr.

1864		Rs.	Rs.	1864		Rs.	Rs.
May	Balance ...		4,000	May	By Sundries ...	3,000	3,000
	To Disbursing Department ...	500		June	" Disbursing Department ...	500	
	" Stock ...	500	1,000		" Sundries ...	2,100	2,600
June	" Disbursing Department ...	700		July	" Sundries ...	3,000	3,000
	" Transfers ...	100	800				
July	" Disbursing Department ...	1,500					
	" Sundries ...	1,050					
	" Stock ...	200	2,750				
	Balance ...		50				8,600
			8,600				

Dr. TRANSFERS. Cr.

		Rs.	Rs.			Rs.	Rs.
1864				May	By Disbursing Department ...	100	
May				June	" Stock ...	100	100
1865							
April	To Government ...	200	200				200
			200				
			200				

Dr. ADVANCES. Cr.

		Rs.	Rs.	1864		Rs.	Rs.
	Balance ...		500	May	By Disbursing Department ...	300	300
July	To Disbursing Department ...	600		June	" Ditto ditto ...	100	100
			600	July	" Ditto ditto ...	100	100
					Balance ...		600
			1,100				1,100

B. DIVISION.

CHECK BALANCE SHEET.

	MAY.		JUNE.		JULY.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government ...	300	5,000	700	4,000	500	3,550
Disbursing Department ...	5,600	3,600	4,700	4,900	3,600	8,300
Expenditure against Budget Grant ...	4,800	...	5,200	...	7,900	...
Stock ...	1,000	3,000	800	2,600	2,750	3,000
Transfers ...	...	100	...	100	...	...
Advances ...	...	300	...	100	600	100
Barrack Department ...	...	...	...	...	...	...
Deposits ...	300	200	...	100	200	...
Tuccavy Works ...	...	...	...	...	...	...
London Supplies ...	...	...	...	...	...	1,000
Profit and Loss ...	...	...	100	...	...	...
Civil Officers ...	200	...	300	...	400	...
Total ...	12,200	12,200	11,800	11,800	15,950	15,950

7/22/85

Trans. April 1/85 B.M. 61.

C. DIVISION.

JOURNAL,

LEDGER,

AND

CHECK BALANCE SHEET.

C. DIVISION JOURNAL, 1864-65.

Folio in Ledger.	OPENING BALANCE, MAY 1864.					Rs.	Rs.
	<i>Sundries Dr. to Sundries for Balances brought forward from last year.</i>						
	Dr.	Disbursing Department, Cash	...	...	1,450		
		Inefficient	...	...	350		
		Retrenchments	...	...	90		
1		Corrections	...	...	110		
2		Stock	...	...	...		2,000
3		Barrack Department	...	...	...		500
2		Advances	...	...	...		200
							2,700
1	Cr.	Government	...	...	...		2,700
2		Deposits	...	...	...		...
							2,700
<i>CLOSING ENTRIES, APRIL 1865.</i>							
<i>Government Dr. to Sundries for write off at end of the year.</i>							
1	Cr.	Expenditure against Budget Grant	...	...	...		11,000
2		Transfers	...	...	...		200
4		Advances to Civil Officers	...	...	...		300
4		Profit and Loss	...	...	...		100
							11,600
<i>Sundries Dr. to Government for write off at end of the year.</i>							
2	Dr.	Transfers	...	...	...		...
4		London Supplies	...	...	...		...
							...
<i>Sundries Dr. to Sundries for closing Balance.</i>							
1	Dr.	Government	...	...	...		1,100
3		Deposits	...	...	...		50
							1,150
1	Cr.	Disbursing Department	...	...	...		1,100
2		Stock	...	...	...		50
							1,150

C. DIVISION JOURNAL, 1864-65.

CASH TRANSACTIONS.

Folio in Ledger.		Folio in Journal where detailed.	TRANSACTIONS OF THE YEAR.				TOTAL.
			May.	June.	July.		
	<i>Disbursing Department Dr. to Sundries for Cash Receipts.</i>		Rs.	Rs.	Rs.		Rs.
1	Government	4	3,000	4,000	3,000		10,000
2	Stock	...	...	100	...		100
3	Barrack Department	6	200	...	...		200
3	Tuccavy Works	7	...	...	300		300
3	Deposits	6	...	100	...		100
2	Advances	...	...	...	...		...
2	Transfers	...	...	...	...		...
			3,200	4,200	3,300		10,700
<i>Sundries Dr. to Disbursing Department for Cash Expenditure.</i>							
1	Expenditure against Budget Grant	4	2,600	4,500	3,800		10,900
2	Stock	...	...	...	...		...
2	Advances	...	...	...	...		...
3	Tuccavy Works	7	100	...	...		100
3	Barrack Department	...	...	...	...		...
3	Deposits	6	...	...	50		50
2	Transfers	7	...	150	...		150
4	Profit and Loss	7	...	100	...		100
4	Advances to Civil Officers	...	100	...	200		300
1	Government	...	...	...	...		...
			2,800	4,750	4,050		11,600

C. DIVISION JOURNAL, 1864-65.

STOCK TRANSACTIONS.

FOLIO IN LEDGER.		FOLIO IN JOURNAL WHERE DETAILED.	TRANSACTIONS OF THE YEAR				TOTAL.
			May.	June.	July.		
	<i>Stock Dr. to Sundries.</i>		Rs.	Rs.			Rs.
	London Supplies ...		...	...	...		...
	Transfers ...		...	...	...		...
	Government ...		...	...	...		...
			...	...	...		...
	<i>Sundries Dr. to Stock.</i>						
1	Expenditure against Budget Grant ...		100	...	...		100
	Stock ...		...	...	...		...
	Barrack Department ...		...	...	...		...
2	Transfers ...		...	50	...		50
3	Tuccavy Works ...		100	100	...		200
	Profit and Loss ...		...	...	...		...
			200	150	...		350

C. DIVISION JOURNAL, 1864-65.

	FOLIO IN JOURNAL WHERE DETAILED.	TRANSACTIONS OF THE YEAR.						TOTAL.
		May.	June.	July.				
<i>Detail of Credits to Government (folio 3).</i>		Rs.	Rs.	Rs.				Rs.
Letters of Credit ...		2,500	3,500	2,700				8,700
Income Tax ...		70	75	75				220
Miscellaneous Imperial Receipts ...		320	265	175				760
Local Receipts ...		110	160	50				320
Total (folio 2) ...		3,000	4,000	3,000				10,000
<i>Cash Expenditure against Budget Grant.</i>								
Original Works ...		1,500	1,600	1,400				4,500
Repairs ...		300	1,400	1,500				3,200
Establishments ...		800	1,100	900				2,800
Tools and Plant ...		...	400	...				400
Total (folio 2) ...		2,600	4,500	3,800				10,900
<i>Stock Expenditure against Budget Grant.</i>								
Original Works ...		...	...	...				100
Repairs ...		100	...	...				...
Tools and Plant ...		...	...	...				100
Total (folio 3) ...		100	...	...				...
Total, Cash and Stock. ...		2,700	4,500	3,800				11,000

	FOLIO IN JOURNAL WHERE DETAILED.	EXPENDITURE OF THE YEAR.					IMPERIAL.	LOCAL.
		May.	June.	July.		TOTAL.		
<i>Expenditure, Cash and Stock, against Budget Grant.</i>		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Original Works ...		1,500	1,600	1,400		4,500	2,000	2,500
Repairs ...		400	1,400	1,500		3,300	1,300	2,000
Establishments ...		800	1,100	900		2,800	2,350	450
Tools and Plant ...		...	400	...		400	400	...
Total ...		2,700	4,500	3,800		11,000	6,050	4,950
<i>Detail of Original Works.</i>								
Military ...		...	350	200		750	750	...
Civil Buildings ...		200	150	175		400	400	...
Agricultural ...		75	450	475		1,850	350	1,500
Communications ...		925	...	...		...	...	...
Miscellaneous Public Improvements ...		300	650	550		1,500	500	1,000
Total ...		1,500	1,600	1,400		4,500	2,000	2,500

ESTIMATE.			FOLIO IN REGIS- TER OF WORKS	EXPENDITURE DURING THE YEAR.				IMPERIAL.	LOCAL.
No.	Amount.			May.	June.	July.	TOTAL.		
				Rs.	Rs.	Rs.	Rs.		
13 of 1863	2,000	<i>Detail of Original Works.</i> <i>Civil Buildings.</i>	3						
		Additions to Civil Court ...		200	350	200	750	750	...
				200	350	200	750	750	...
		<i>Agricultural.</i>							
		Minor Works ...		75	150	175	400	400	...
			75	150	175	400	400	...	
		<i>Communications.</i>							
		Drain-bridges on—Road	400	810	...	740	350	390	
17 of 1863	1,100	Improving road from—to—	25	525	110	475	1,110	...	1,110
			925	450	475	1,850	350	1,500	
		<i>Miscellaneous Public Im- provements.</i>							
		Improvements to ——— Bazaar	300	650	550	1,500	500	1,000	
28 of 1863	2,500			300	650	550	1,500	500	1,000
				300	650	550	1,500	500	1,000

ESTIMATE.		FOLIO IN REGISTER OF WORKS.	EXPENDITURE DURING THE YEAR.					IMPERIAL.	LOCAL.
No.	Amount.		May.	June.	July.		TOTAL.		
	<i>Detail of Repairs.</i> (Repairs will be detailed in the manner shown on the opposite folio for Original Works). Detail of Manufacture and purchase of Tools and Plant.								
			...	...	...		...	...	...

	TRANSACTIONS OF THE YEAR.				TOTAL.
	May.	June.	July.		
<i>Detail of Deposits received.</i>	Rs.	Rs.	Rs.		Rs.
Security of Heera Lall, Store-keeper	...	100	...		100
	...	100	...		100
<i>Detail of Deposits refunded.</i>					
Security of Ram Sing, Contractor	...	...	50		50
	...	...	50		50
<i>Abstract of Expenditure for Barrack Department.</i>					
Cash (see folio 2)	...	...	...		...
Stock (see folio 3)	...	...	...		...
	...	...	...		...
<i>Detail of Expenditure for Barrack Department.</i>					
To be shown as in A Division.					
<i>Detail of Cash recoveries from Barrack Department.</i>					
Indent No. 4 of 1863	...	200	...	...	200
	...	200	...	...	200

C. DIVISION JOURNAL, 1864-65.

	TRANSACTIONS OF THE YEAR.				Total.
	May.	June.	July.		
<i>Abstract of Expenditure on Tuccavy Works.</i>	Rs.	Rs.	Rs.		Rs.
Cash	100	...	...		100
Stock	...	...	...		...
	100	...	...		100
<i>Detail of Expenditure on Tuccavy Works.</i>					
Making Rajbaha No. 340 ...	100	...	...		100
	100	...	...		100
<i>Detail of recoveries for Tuccavy Works.</i>					
Making Rajbaha No. 299 ...	...	...	300		300
	...	...	300		300
<i>Detail of Cash issued in Transfer.</i>					
Departmental. To other Provinces					
C. Division, Hyderabad. ...	...	150	...		150
	...	150	...		150
<i>Detail of Stock issued in Transfer.</i>					
Departmental. To other Provinces					
G. Division, Bengal. ...	...	50	...		50
	...	50	...		50
<i>Detail of Cash Expenditure charged to Profit and Loss.</i>					
Cash stolen from Treasure Chest of Z. Sub-Division ...	...	100	...		100
	...	100	...		100

C. DIVISION LEDGER.

Dr.		GOVERNMENT.		Cr.	
		Rs.		Rs.	
1865			1864		
April	To Sundries	11,600	May	By Balance	2,700
			June	By Disbursing Department	3,000
			July	By Ditto	4,000
				By Ditto	3,000
	Balance	1,100			
		12,700			12,700
Dr.		DISBURSING DEPARTMENT.		Cr.	
		Rs.		Rs.	
1864			1864		
	Balance	2,000	May	By Sundries	2,800
May	To Sundries	3,200	June	By Ditto	4,750
June	By Ditto	4,200	July	By Ditto	4,050
July	By Ditto	3,300			
			1865		
			April	By Balance	1,100
		12,700			12,700
Dr.		EXPENDITURE AGAINST BUDGET GRANT.		Cr.	
		Rs.		Rs.	
1864			1865		
May	To Disbursing Department	2,600	April	By Government	11,000
	By Stock	100			
		2,700			
June	By Disbursing Department	4,500			
July	By Ditto	3,800			
		11,000			11,000

C. DIVISION LEDGER.

Dr.

LONDON SUPPLIES.

Cr.

--	--	--	--	--	--	--	--

Dr.

PROFIT AND LOSS.

Cr.

1864			Rs.	1865		Rs.	
June	To Disbursing Department	...	100	April	By Government	...	100
			100				100

Dr.

CIVIL OFFICERS.

Cr.

1864			Rs.	1865		Rs.	
May	To Disbursing Department	...	100	April	By Government	...	300
July	" Ditto ditto	...	200				
			300				300

Dr.

BALANCE.

Cr.

	Disbursing Department	...	Rs. 1,100		Government	...	Rs. 1,100
	Stock...	...	50		Deposits	...	50
			1,150				1,150

C. DIVISION.

CHECK BALANCE SHEET.

	MAY.		JUNE.		JULY.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Government	Rs. ...	Rs. 3,000	Rs. ...	Rs. 4,000	Rs. ...	Rs. 3,000
Disbursing Department	3,200	2,800	4,200	4,750	3,300	4,050
Expenditure against Budget Grant	2,700	...	4,500	...	3,800	...
Stock	...	200	...	250	...	...
Transfers	...	...	200	...	...	...
Advances	...	...	...	...	...	...
Barrack Department	...	200	...	...	...	...
Deposits	...	...	...	100	50	...
Tuccavy Works	200	...	100	...	...	300
London Supplies	...	...	...	...	...	...
Profit and Loss	...	...	100	...	...	...
Civil Officers	100	...	...	...	200	...
Total	6,200	6,200	9,100	9,100	7,350	7,350

PROVINCIAL ABSTRACT,
JOURNAL, LEDGER,
AND
CHECK BALANCE SHEET.

1000 5 5 5/60

From April 1860 to Dec 61

PROVINCIAL ABSTRACT, 1864-65.

OPENING BALANCES AT BEGINNING OF YEAR.

DR. BALANCES.

	DISBURSING DEPART- MENT.	STOCK.	ADVANCES.	BARRACK DEPART- MENT.	TUCCAVY WORKS.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A Division ...	2,000	13,500	200	1,000	300	17,000
B „ ...	3,000	4,000	500	...	...	7,500
C „ ...	2,000	500	200	...	...	2,700
	7,000	18,000	900	1,000	300	27,200

CR. BALANCES.

	GOVERNMENT.	DEPOSITS.	TOTAL.
	Rs.	Rs.	Rs.
A Division ...	16,900	100	17,000
B „ ...	7,200	300	7,500
C „ ...	2,700	...	2,700
	26,800	400	27,200

PROVINCIAL ABSTRACT, 1864-65.

CASH RECEIPTS.

DIVISIONS.	GOVERNMENT.	STOCK SALES.	BARRACK DEPARTMENT.	TUCCAVY WORKS.	DEPOSITS.	ADVANCES.	TRANSFERS.	TOTAL.
MAY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A Division ...	11,150	250	1,000	300	80	200	70	13,050
B " ...	5,000	...	...	...	200	300	100	5,600
C " ...	3,000	...	200	...	...	...	...	3,200
	19,150	250	1,200	300	280	500	170	21,850
JUNE.								
A Division ...	10,400	...	750	...	...	300	80	11,530
B " ...	4,000	500	...	...	100	100	...	4,700
C " ...	4,000	100	...	...	100	...	...	4,200
	18,400	600	750	...	200	400	80	20,430
JULY.								
A Division ...	6,000	500	50	...	100	...	...	6,650
B " ...	3,500	...	...	...	...	100	...	3,600
C " ...	3,000	...	...	300	...	...	...	3,300
	12,500	500	50	300	100	100	...	13,550

CASH EXPENDITURE.

DIVISIONS.	EXPENDITURE AGAINST BUDGET GRANT.	STOCK.	ADVANCES.	TUCCAVY WORKS.	BARRACK DEPARTMENT.	DEPOSITS.	TRANSFERS.	PROFIT AND LOSS.	GOVERNMENT.	ADVANCES TO CIVIL OFFICERS.	TOTAL.
MAY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A Division ...	9,900	800	300	...	400	100	400	50	700	...	12,650
B " ...	2,300	500	...	...	...	300	...	...	300	200	3,600
C " ...	2,600	...	...	100	...	...	...	...	...	100	2,800
	14,800	1,300	300	100	400	400	400	50	1,000	300	19,050
JUNE.											
A Division ...	8,000	1,000	...	...	100	...	...	...	1,000	...	10,100
B " ...	3,200	700	...	...	...	...	...	...	700	300	4,900
C " ...	4,500	...	...	...	...	...	150	100	...	...	4,750
	15,700	1,700	...	...	100	...	150	100	1,700	300	19,750
JULY.											
A Division ...	4,700	2,000	500	...	...	...	100	200	500	...	8,000
B " ...	5,100	1,500	600	...	200	...	...	...	500	400	8,300
C " ...	3,800	...	...	...	...	50	...	...	...	200	4,050
	13,600	3,500	1,100	...	200	50	100	200	1,000	600	20,350

PROVINCIAL ABSTRACT, 1864-65.

STOCK RECEIPTS.

MONTH.	DIVISIONS.	LONDON SUPPLIES.	TRANSFERS.	GOVERNMENT.	TOTAL.
		Rs.	Rs.	Rs.	Rs.
MAY.	A Division ...	2,000	200	100	2,300
	B " ...	...	...	...	...
	C " ...	...	...	...	...
		2,000	200	100	2,300
JUNE.	A Division ...	2,000	1,000	...	3,000
	B " ...	...	100	...	100
	C " ...	...	...	...	...
		2,000	1,100	...	3,100
JULY.	A Division ...	...	...	...	...
	B " ...	1,000	...	50	1,050
	C " ...	...	...	...	...
		1,000	...	50	1,050

STOCK EXPENDITURE.

MONTH.	DIVISIONS.	EXPENDITURE AGAINST BUDGET GRANT.	STOCK.	BARRACK DEPARTMENT.	TRANSFERS.	TUCCAVY WORKS.	PROFIT AND LOSS.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAY.	A Division ...	4,000	600	400	500	...	100	5,600
	B " ...	2,500	500	...	...	...	...	3,000
	C " ...	100	...	...	...	100	...	200
		6,600	1,100	400	500	100	100	8,800
JUNE.	A Division ...	9,000	500	300	...	...	...	9,800
	B " ...	2,000	...	...	50	100	100	2,100
	C " ...	...	...	...	...	...	...	150
		11,000	500	300	50	100	100	12,050
JULY.	A Division ...	7,400	...	...	...	...	...	7,400
	B " ...	2,800	200	...	...	...	...	3,000
	C " ...	...	...	...	...	...	...	...
		10,200	200	...	...	...	...	10,400

PROVINCIAL

DETAIL OF EXPENDITURE AGAINST

TOTAL EXPENDITURE—

DIVISIONS.	ORIGINAL WORKS.			REPAIRS.		
	Cash.	Stock.	Total.	Cash.	Stock.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A Division ...	8,200	10,200	18,400	4,900	8,000	12,900
B " ...	3,500	4,000	7,500	2,500	2,000	4,500
C " ...	4,500	...	4,500	3,200	100	3,300
Civil Officers ...	850	...	850	...	...	...
	17,050	14,200	31,250	10,600	10,100	20,700

TOTAL EXPENDITURE DIVIDED INTO

DIVISIONS.	IMPERIAL.						
	Original Works.	Repairs.	Establishment.	Tools and Plant.	Total.	Original Works.	Repairs.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A Division ...	18,400	12,900	8,000	3,700	43,000	...	...
B " ...	2,300	1,100	2,600	2,400	8,400	5,200	3,400
C " ...	2,000	1,300	2,350	400	6,050	2,500	2,000
Civil Officers ...	850	...	...	...	850	...	...
	23,550	15,300	12,950	6,500	58,300	7,700	5,400

ABSTRACT, 1864-65.

BUDGET GRANT DURING THE YEAR 1864-65.

CASH AND STOCK.

ESTABLISHMENT.	TOOLS AND PLANT.			GRAND TOTAL.		
	Cash.	Stock.	Total.	Cash.	Stock.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,000	1,500	2,200	3,700	22,600	20,400	43,000
3,500	1,100	1,300	2,400	10,600	7,300	17,900
2,800	400	...	400	10,900	100	11,000
...	...	...	...	850	...	850
14,300	3,000	3,500	6,500	44,950	27,800	72,750

IMPERIAL AND LOCAL.

LOCAL.			TOTAL.				
Establishment.	Tools and Plant.	Total.	Original Works.	Repairs.	Establishment.	Tools and Plant.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	18,400	12,900	8,000	3,700	43,000
900	...	9,500	7,500	4,500	3,500	2,400	17,900
450	...	4,950	4,500	3,300	2,800	400	11,000
...	...	...	850	...	...	...	850
1,350	...	14,450	31,250	20,700	14,300	6,500	72,750

PROVINCIAL

EXPENDITURE ON ORIGINAL WORKS

DIVISIONS.	IMPERIAL.							
	Military.	Civil Build-ings.	Agricul-tural.	Communi-cations.	Miscellane-ous Public Improve-ments.	Total.	Mili-tary.	Civil Build-ings.
A Division ...	Rs. 1,900	Rs. 1,100	Rs. 3,400	Rs. 11,000	Rs. 1,000	Rs. 18,400	...	Rs. ...
B " ...	1,000	500	...	800	...	2,300	...	...
C " ...	...	750	400	350	500	2,000	...	...
Civil Officers	...	...	..	600	250	850	...	...
	2,900	2,350	3,800	12,750	1,750	23,550	...	...

EXPENDITURE ON REPAIRS DIVIDED

DIVISIONS.	IMPERIAL.							
	Military.	Civil Build-ings.	Agricul-tural.	Communi-cations.	Miscellane-ous Public Improve-ments.	Total.	Mili-tary.	Civil Build-ings.
A Division ...	Rs. 1,500	Rs. 800	Rs. 2,200	Rs. 7,600	Rs. 800	Rs. 12,900	...	Rs. ...
B " ...	600	...	...	500	...	1,100	...	1,000
C " ...	...	300	...	800	200	1,300	...	200
	2,100	1,100	2,200	8,900	1,000	15,300	...	1,200

EXPENDITURE ON

DIVISIONS.	IMPERIAL.				Salaries.
	Salaries.	Travelling Allowance.	Contingencies.	Total.	
A Division ...	Rs. 6,800	Rs. 700	Rs. 500	Rs. 8,000	...
B " ...	2,400	150	50	2,600	800
C " ...	2,100	180	70	2,350	450
	11,300	1,030	620	12,950	1,250

ABSTRACT, 1861-65.

DIVIDED IN IMPERIAL AND LOCAL.

LOCAL.				TOTAL.					
Agricul-tural.	Communi-cations.	Miscellane-ous Public Improve-ments.	Total.	Mili-tary.	Civil Build-ings.	Agricul-tural.	Communi-cations.	Miscellane-ous Public Improve-ments.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	1,900	1,100	3,400	11,000	1,000	18,400
1,500	2,000	1,700	5,200	1,000	500	1,500	2,800	1,700	7,500
...	1,500	1,000	2,500	...	750	400	1,850	1,500	4,500
...	...	...	...	...	...	...	600	250	850
1,500	3,500	2,700	7,700	2,900	2,350	5,300	16,250	4,450	31,250

IN IMPERIAL AND LOCAL.

LOCAL.				TOTAL.					
Agricul-tural.	Communi-cations.	Miscellane-ous Public Improve-ments.	Total.	Mili-tary.	Civil Build-ings.	Agricul-tural.	Communi-cations.	Miscellane-ous Public Improve-ments.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	1,500	800	2,200	7,600	800	12,900
...	2,000	400	3,400	600	1,000	...	2,500	400	4,500
800	1,000	...	2,000	...	500	800	1,800	200	3,300
800	3,000	400	5,400	2,100	2,300	3,000	11,900	1,400	20,700

ESTABLISHMENT.

LOCAL.			TOTAL.			
Travelling Allowance.	Contingencies.	Total.	Salaries.	Travelling Allowance.	Contingen-cies.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	6,800	700	500	8,000
75	25	900	3,200	225	75	3,500
...	...	450	2,550	180	70	2,800
75	25	1,350	12,550	1,105	645	14,300

PROVINCIAL JOURNAL, 1864-65.

OPENING ENTRIES.

MAY 1864. Sundries Dr. to Sundries, for opening Balances.			
Dr.			Rs.
Disbursing Department	...	...	7,000
Stock	...	...	18,000
Advances	...	...	900
Barrack Department	...	...	1,000
Tuccavy Works	...	...	300
			27,200
Cr.			
Government	...	...	26,800
Deposits	...	...	400
			27,200
Government Dr. to Budget Grants, for Grants of the year.			
Imperial Grant	...	...	40,000
Local Grant	...	...	20,000
			60,000

APRIL 1865.

CLOSING ENTRIES.

Government Dr. to Expenditure against Budget Grant, for reduction of Stock Balances during the year.			
Balance 30th April 1864	...	...	18,000
Ditto ditto 1865	...	...	150
Difference to be debited and credited	...	...	17,850
Budget Grants 1864-65 Dr. to Expenditure against Budget Grant, for "write off" Expenditure during the year.			
Imperial Grant	...	Rs.	Rs.
Less reduction of Stock balances	...	58,300	
		17,850	
Local Grant	...		40,450
			14,450
			54,900
Government Dr. to Sundries, for "write off" at end of the year to close the accounts as below:—			
Transfer	...	...	1,200
Profit and Loss	...	...	550
			1,750
Sundries Dr. to Government, for "write off" at end of the year to close the accounts as below:—			
London Supplies	...	...	5,000
Transfers	...	...	1,550
			6,550
Local Budget Grants Dr. to Government, for saving surrendered at end of the year.			
Local Grant	...	...	5,550
Government Dr. to Imperial Budget Grant, for excess expenditure during the year.			
			450
Sundries Dr. to Sundries, for closing balances.			
Cr. Disbursing Department	...	...	3,680
Stock	...	...	150
Advances	...	...	1,300
Barrack Department	...	...	400
Civil Officers	...	...	350
			5,880
Dr. Government			
Deposits	...	...	5,350
			530
			5,880

PROVINCIAL JOURNAL, 1864-65.

CASH TRANSACTIONS.

	MAY.	JUNE.	JULY.	TOTAL.
	Rs.	Rs.	Rs.	Rs.
Disbursing Department Dr. to Sundries, for Cash Receipts.				
Government	19,150	18,400	12,500	50,050
Stock	250	600	500	1,350
Barrack Department	1,200	750	50	2,000
Tuccavy Works	300	...	300	600
Deposits	280	200	100	580
Advances	500	400	100	1,000
Transfers	170	80	...	250
Total	21,850	20,430	13,550	55,830
Sundries Dr. to Disbursing Department, for Cash Expenditure.				
Expenditure against Budget Grants	14,800	15,700	13,600	44,100
Stock	1,300	1,700	3,500	6,500
Advances	300	...	1,100	1,400
Tuccavy Works	100	...	...	100
Barrack Department	400	100	230	700
Deposits	400	...	50	450
Transfers	400	150	100	650
Profit and Loss	50	100	200	350
Advances to Civil Officers	300	300	600	1,200
Government	1,000	1,700	1,000	3,700
Total	19,050	19,750	20,350	59,150

STOCK TRANSACTIONS.

	MAY.	JUNE.	JULY.	TOTAL.
	Rs.	Rs.	Rs.	Rs.
Stock Dr. to Sundries, for Stock Receipts.				
London supplies	2,000	2,000	1,000	5,000
Transfers	200	1,100	...	1,300
Government	100	...	50	150
Total	2,300	3,100	1,050	6,450
Sundries Dr. to Stock, for value of Stock expended.				
Expenditure against Budget Grant	6,600	11,000	10,200	27,800
Stock	1,100	500	200	1,800
Barrack Department	400	300	...	700
Transfers	500	50	...	550
Tuccavy works	100	100	...	200
Profit and Loss	100	100	...	200
Total	8,800	12,050	10,400	31,250
Sundries Dr. to Civil Officers, for their monthly expenditure.				
Expenditure against Budget Grant	300	300	250	850
Stock	...	...	...	...
Profit and Loss	...	...	...	...
Total	300	300	250	850

PROVINCIAL LEDGER.

DR.		TRANSFERS.				CR.	
		Rs.	Rs.			Rs.	Rs.
1864	To Disbursing Department	400	900	1864	By Disbursing Department	170	370
May	„ Stock	500		May	„ Stock	200	
June	„ Disbursing Department	150	200	June	„ Disbursing Department	80	1,180
	„ Stock	50		June	„ Stock	1,100	
July	„ Disbursing Department	100	100	1865	„ Government	...	1,200
1865	April „ Government	...		April	„ Government	...	
			2,750				2,750

DR.		ADVANCES.				CR.	
		Rs.	Rs.			Rs.	Rs.
1864	To Balance	...	900	1864	By Disbursing Department	...	500
May	„ Disbursing Department	...	300	May	„ ditto ditto	...	400
July	„ ditto ditto	...	1,100	June	„ ditto ditto	...	100
			2,300	1865	By Balance	...	1,300
				April			2,300

DR.		BARRACK DEPARTMENT.				CR.	
		Rs.	Rs.			Rs.	Rs.
1864	To Balance	...	1,000	1864	By Disbursing Department	...	1,200
May	„ Disbursing Department	400	800	May	„ ditto ditto	...	750
	„ Stock	400		June	„ ditto ditto	...	50
June	„ Disbursing Department	100	400	July	„ ditto ditto	...	2,000
	„ Stock	300					
July	„ Disbursing Department	200	200	1865	By Balance	...	400
				April			2,400
			2,400				

PROVINCIAL LEDGER.

DR.		DEPOSITS.				CR.	
		Rs.	Rs.			Rs.	Rs.
1864	To Disbursing Department	400	400	1864	By Balance	...	400
May	„ ditto ditto	50		May	By Disbursing Department	...	280
July	„ ditto ditto	...	...	June	„ ditto ditto	...	200
				July	„ ditto ditto	...	100
1865	By Balance	530	980				980
April		980					

DR.		TUCCAVY WORKS.				CR.	
		Rs.	Rs.			Rs.	Rs.
1864	To Balance	...	300	1864	By Disbursing Department	...	300
May	„ Disbursing Department	100	200	May	„ ditto ditto	...	300
	„ Stock	100		June	„ ditto ditto	...	...
June	„ ditto	...	100				600
			600				

DR.		LONDON SUPPLIES.				CR.	
		Rs.	Rs.			Rs.	Rs.
1865	To Government	5,000	5,000	1864	By Stock	...	2,000
April				May	„ „	...	2,000
				June	„ „	...	1,000
				July	„ „	...	...
							5,000

PROVINCIAL LEDGER.

Dr.		PROFIT AND LOSS.				Cr.	
1864 May	To Disbursing Department ...	Rs. 50	Rs.	1865 April	By Government ...	Rs. 550	
	„ Stock ...	100	150				
June	„ Disbursing Department ...	100					
	„ Stock ...	100	200				
July	„ Disbursing Department ...	200	200				
			550			550	

Dr.		CIVIL OFFICERS.				Cr.	
1864 May	To Disbursing Department ...	Rs. 300	Rs.	1864 May	By Expenditure against Budget Grant ...	Rs. 300	
June	„ ditto ditto ...	300		June	„ ditto ditto ...	300	
July	„ ditto ditto ...	600		July	„ ditto ditto ...	250	
			1,200	1865 April	By Balance ...	350	
						1,200	

Dr.		BALANCE.				Cr.	
1865 April	To Disbursing Department ...	Rs. 3,680	Rs.		By Government ...	Rs. 5,350	
	„ Stock ...	150			„ Deposits ...	530	
	„ Advances...	1,300					
	„ Barrack Department ...	400					
	„ Civil Officers ...	350					
		5,880				5,880	
			5,880				5,880

CHECK BALANCE SHEET FOR THE MONTH OF MAY 1864.

DIVISIONS.	GOVERNMENT.		DISBURSING DEPARTMENT.		EXPENDITURE AGAINST BUDGET GRANT		STOCK.		TRANSFERS.		ADVANCES.		BARRACK DEPARTMENT.		DEPOSITS.		TUCCAVY WORKS.		LONDON SUPPLIES.		PROFIT AND LOSS.		CIVIL OFFICERS.		TOTAL OF EACH DIVISION.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
A Division....	Rs. 700	Rs. 11,250	Rs. 13,050	Rs. 12,650	Rs. 13,900	Rs. 4,500	Rs. 3,700	Rs. 5,850	Rs. 900	Rs. 270	Rs. 300	Rs. 200	Rs. 800	Rs. 1,000	Rs. 100	Rs. 80	Rs. 300	Rs. 2,000	Rs. 150	Rs. 200	Rs. 100	Rs. 300	Rs. 33,600	Rs. 33,600		
B	300	5,000	5,600	3,600	4,500		1,000	3,000		100	300				300	200					200		12,200	12,200		
C		3,000	3,200	2,800	2,700			200						200			200						6,200	6,200		
Civil Officers					300																	300	300			
Total Province	1,000	19,250	21,850	19,050	21,700		4,700	9,050	900	370	300	500	800	1,200	400	280	200	300	2,000	150		300	800	52,300	52,300	

These items are taken from the Divisional Books, and the totals prove the accordance of those with the Provincial Books.

GENERAL ABSTRACT.

778853/65

Pres. 11. April 1881 B.H. 61.

[SEE P. W. CIRCULAR NO. 15 OF 1864.]

VALUE OF RECEIPTS AND ISSUES OF STOCK IN THE _____ DIVISION DURING THE MONTH OF MAY 1864.	SMALL STORES.	BUILDING MATERI- ALS.	TIMBER.	METALS.	FUEL.	THATCH- ERS MA- TERIALS.	PAINTERS STORES.	HOUSE FITTINGS.	CORDAGE.	ROAD METAL.	MISCEL- LANEOUS.	TOTAL.
<i>Receipts.</i>												Rs.
Executive Engineer, A. B. ...												
Overseer, C. D. ...												
Total Stock received ...	...	...	...	...	...	...	...	...	...	...	...	3,700
<i>Issues.</i>												
Executive Engineer, A. B. ...												
Overseer, C. D. ...												
Total Stock Issues ...	...	...	...	...	...	...	...	...	...	...	...	5,850

(2)

General Abstract of Expenditure in the _____ Division for the month of May, 1864.

CLASSIFIED HEADS.	NAME OF DISBURSER.	LOCALITY.	DETAIL OF CHARGES.	CASH.	STOCK.	TOTAL.
Military	A. B., Exe. Engineer C. D., Overseer ...	Agra.	<i>Original Works.</i>	Rs.	Rs.	Rs.
			New Draw-bridge to Fort ...	250	50	300
			New Powder Magazine ...	300	100	400
			Dragoon Main Guard ...	50	50	100
			Total Military ...	600	200	800
Civil Buildings			[And so on for the following heads.]			
Agricultural			Total Civil Buildings ...	...	...	400
Communications			Total Agricultural ...	...	...	1,100
Miscellaneous Public Improvement			Total Communications ...	...	...	3,000
			Total Miscellaneous Public Improvement ...	...	...	1,000
Military			<i>Repairs.</i>			
Civil Buildings			Total Military ...	...	...	300
Agricultural			Total Civil Buildings ...	...	...	200
Communications			Total Agricultural ...	...	...	600
Miscellaneous Public Improvement			Total Communications ...	...	...	2,300
			Total Miscellaneous Public Improvement ...			

(3)

General Abstract of Expenditure in the _____ Division for the month of May, 1864.

CLASSIFIED HEADS.	NAME OF DISBURSER.	LOCALITY.	DETAIL OF CHARGES.	CASH.	STOCK.	TOTAL.
			ABSTRACT OF ABOVE.	Rs.	Rs.	Rs.
			<i>Original Works.</i>			
			Military ...	...	...	800
			Civil Buildings ...	...	...	400
			Agricultural ...	...	...	1,100
			Communications ...	...	...	3,000
			Miscellaneous Pub. Improvement ...	...	...	1,000
			Total Original Works ...	4,500	1,800	6,300
			<i>Repairs.</i>			
			Military ...	...	...	300
			Civil Buildings ...	...	...	200
			Agricultural ...	...	...	600
			Communications ...	...	...	2,300
			Miscellaneous Pub. Improvement ...	...	...	0
			Total Repairs ...	2,400	1,000	3,400
Tools and stores	A. B., Ex. Engr.	...	Manufacture of an iron-roller ...	620	780	1,400
			Purchase and setting up a 12-H. P. Steam-engine ...	180	120	300
			Repairs ...	100	300	400
			Carriage from place to place ...	100	...	100
			Total Tools and Stores ...	1,000	1,200	2,200
Establishment	Ditto	...	Salaries ...	1,700	...	1,700
			Travelling allowance ...	200	...	200
			Contingencies ...	100	...	100
			Total Establishments ...	2,000	...	2,000
			Total expenditure against Budget grant ...	9,900	4,000	13,900
Barrack Dept.	C. D., Overseer	...	Indent No. 1 of 1864, dated ...	250	150	400
			" " 2 " " ...	50	100	150
			" " 3 " " ...	70	130	200
			" " 4 " " ...	30	20	50
			Total Barrack Department ...	400	400	800
Purchase and manufacture of Stock	C. D., Overseer	...	Sundries ...	800	600	1,400
			Total purchase and manufacture of Stock ...	800	600	1,400
Advances	...	...	Nubby Bux for European Infantry Barracks ...	300	...	300
			Total Advance ...	300	...	300
			Total Expenditure of the month	11,400	5,000	16,400

[NOTE.—Advances are to be discontinued after 30th September 1864; see P. W. Circular No. 40 of 1864.]

As the detailed audit of charges is always made on the Sub-divisional Abstract, and this General Abstract is merely a compilation for the purpose of booking, the entries in it are prepared solely for this purpose, and the form has been considerably reduced in bulk, especially by omitting the expenditure up to date which is unnecessary. Although the totals of sub-heads of Departments are not required to be made, the entries should still continue to be made in the proper order as heretofore, so that, if the total of any particular head of charge were at any time required it would be easily obtained.

General Abstract of Expenditure in the Division for the month of May, 1864.

CLASSIFIED HEADS.	NAME OF DISBURSER.	LOCALITY.	DETAIL OF CHARGES.	CASH.	STOCK.	TOTAL.
			ABSTRACT OF ABOVE.	Rs.	Rs.	Rs.
			Original Works.			
			Military	...	...	800
			Civil Buildings	...	...	400
			Agricultural	...	...	1,100
			Communications	...	...	3,000
			Miscellaneous Pub. Improvement	...	...	1,000
			Total Original Works	4,500	1,800	6,300
			Repairs.			
			Military	...	...	300
			Civil Buildings	...	...	200
			Agricultural	...	...	600
			Communications	...	...	2,300
			Miscellaneous Pub. Improvement	...	...	0
			Total Repairs	2,400	1,000	3,400
Tools and stores	A.B., Ex. Engr.	...	Manufacture of an iron-roller...	620	780	1,400
			Purchase and setting up a 12-H. P. Steam-engine	180	120	300
			Repairs	100	300	400
			Carriage from place to place	100	...	100
			Total Tools and Stores	1,000	1,200	2,200
Establishment	Ditto	...	Salaries	1,700	...	1,700
			Travelling allowance	200	...	200
			Contingencies	100	...	100
			Total Establishments	2,000	...	2,000
			Total expenditure against Budget grant	9,900	4,000	13,900
Barrack Dept.	C. D., Overseer	...	Indent No. 1 of 1864, dated ...	250	150	400
			" " 2 " " "	50	100	150
			" " 3 " " "	70	130	200
			" " 4 " " "	30	20	50
			Total Barrack Department	400	400	800
Purchase and manufacture of Stock	C. D., Overseer	...	Sundries	800	600	1,400
			Total purchase and manufacture of Stock	800	600	1,400
Advances	...	...	Nubby Bux for European Infantry Barracks	300	...	300
			Total Advance	300	...	300
			Total Expenditure of the month	11,400	5,000	16,400

[NOTE.—Advances are to be discontinued after 30th September 1864; see P. W. Circular No. 40 of 1864.]

As the detailed audit of charges is always made on the Sub-divisional Abstract, and this General Abstract is merely a compilation for the purpose of booking, the entries in it are prepared solely for this purpose, and the form has been considerably reduced in bulk, especially by omitting the expenditure up to date which is unnecessary. Although the totals of sub-heads of Departments are not required to be made, the entries should still continue to be made in the proper order as heretofore, so that, if the total of any particular head of charge were at any time required it would be easily obtained.

General Abstract of Expenditure in the Division for the month of May, 1864.

CLASSIFIED HEADS.	NAME OF DISBURSER.	LOCALITY.	DETAIL OF CHARGES.	CASH.	STOCK.	TOTAL.
			Original Works.	Rs.	Rs.	Rs.
Military	A. B., Ex. Engr.	Agra.	New Draw-bridge to Fort	250	50	300
	C. D., Overseer	"	New Pond for Magazines	500	100	400
		"	Dragon Main Guard	50	50	100
			Total Military	800	200	1,000
Civil Buildings			(And see for the following heads)			
			Total Civil Buildings	...	...	400
Agricultural			Total Agricultural	...	...	1,100
Communications			Total Communications	...	...	3,000
Miscellaneous Public Improvement			Total Miscellaneous Public Improvement	...	...	1,000
			Repairs.			
Military			Total Military	...	...	300
Civil Buildings			Total Civil Buildings	...	...	200
Agricultural			Total Agricultural	...	...	600
Communications			Total Communications	...	...	2,300
Miscellaneous Public Improvement			Total Miscellaneous Public Improvement	...	...	...

NAMES.	BALANCE AT END OF LAST MONTH.	DEBITOR.	TOTAL.	CREDITOR.	BALANCE ON 31st MAY 1864.				DIFFERENCE AS PER DE- TAILED SUB- DIVISIONAL ABSTRACT.
					Cash.	Inefficient.	Correction.	Retrench- ment.	
Executive Engineer, A. B. Overseer, C. D. [And so on]	Rs. 1,000 200	Rs. 6,000 2,000	Rs. 7,000 2,500	Rs. ...	Rs. 450 100	Rs. 800 40	Rs. 50 10	Rs. ...	Rs. 800 150
Total...	2,000	18,050	15,050	12,650	1,500	700	200	...	2,400
									2,200
									200

General summary of Accounts showing balance held against the Division in the Central Office, May, 1864.

DIVISION		
GENERAL ABSTRACT OF EXPENDITURE UNDER A. B., EXE. ENGINEER, DURING THE MONTH OF MAY 1864.		
Statement of the Accounts of the Division up to end of May 1864.		
Balance of last month	Rs. ...	Rs. 2,000
DISBURSING DEPARTMENT.		
Dr. to Sundries for Cash receipts.		
Govt. for Letters of Credit 9,000		
" Misc. receipts ... 2,150		
Stock for sales	11,150	
Transfers ... { A. 30 B. 40 }	70	
Barrack Dept. for recoveries...	1,000	
Tuccavy Works for recoveries	300	
Advances for refunds	200	
Deposits	80	
	13,050	
	15,050	
Sundries Dr. to Disbursing De- partment for Cash payments.		
Expenditure against Budget grant	9,900	
Barrack Dept. for expenditure	400	
Stock for purchase and manu- facture	800	
Advances	300	
Government for receipts paid into treasury	700	
Transfers ... { C. 250 D. 150 }	400	
Tuccavy Works for expenditure	0	
Deposits for refunds	100	
Profit and Loss	50	
	12,650	
Balance at debit of Exe. Engr.		
Cash, as per his account	1,500	
Inefficient, as per his account	700	
Corrections	200	
Retrenchments	0	
	2,400	
Stock Dr. to Sundries for "Receipts."		
Stock for manufacture of stock	600	
Disbursing Dept. for purchase and manufacture	800	
Govt. for materials received from old buildings	100	
Transfers ... { E. 140 F. 60 }	200	
London Supplies	2,000	
	3,700	
Sundries Dr. to Stock for "Issues."		
Expenditure against Budget grant	4,000	
Barrack Department	400	
Stock for manufacture of stock	600	
Disbursing Dept. for sales	250	
Transfers ... { G. 420 H. 80 }	500	
Profit and Loss	100	
	5,850	
For further details, see within fold.		

DETAIL OF DOCKET ENTRIES.											
	Exe. Engr. A. B.	Overseer C. D.									Total.
Miscellaneous Public Works Receipts...	...	...	...	...	...	...	...	...	...	...	Rs. 1,000
" Local Fund Receipts ...	...	...	...	...	...	...	...	...	...	...	250
Contributions for Public Works ...	...	...	...	...	...	...	...	...	...	...	0
Income Tax ...	...	...	...	...	...	...	...	...	...	...	900
	...	...	...	...	...	...	...	...	...	...	2,150
Total Miscellaneous Receipts...	...	...	...	...	...	...	...	...	...	...	
[And so on for any other docket entry requiring further detail.]											
TRANSFERS.											
From.	Transfer Account	Cr.	Exe. Engr. A. B.	Overseer C. D.	Total.	To.	Transfer Account	Dr.	Exe. Engr. A. B.	Overseer C. D.	Total.
Other Divisions within the Province.	Cash as per receipts.				Rs.	Other Divisions within the Province.	Cash as per receipt.				Rs.
	A. Division ...						B. Division ...				
	B. Division ...						Total Cash ...				C 250
	Total Cash ...				A 30		Stock as per Invoice.				
Other Divisions within the Province.	Stock as per Invoice.					Other Divisions within the Province.	A. Division ...				
	A. Division ...						Total Stock ...				G 420
	B. Division ...						Cash as per receipt.				
	Total Stock ...				E 140		N. W. Provinces ...				
Other Provinces and Departments.	Cash as per receipts.					Other Provinces and Departments.	Total Cash ...				D 150
	Bengal ...						Stock as per Invoice.				
	Total Cash ...				B 40		N. W. Provinces ...				
	Stock as per Invoice.						Total Stock ...				H 80
Other Provinces and Departments.	Bengal ...					Other Provinces and Departments.					
	Total Stock ...				F 60						

NOTE.—By the use of a complete docket of this kind, the Journal may be posted direct from the General Abstract without reference to any other document. In fact the abstract becomes to the Central Office what the Day-book (or Waste-book) is to the merchant.

Memo. shewing the number of Imperial and Local Fund Works undertaken during 1863/64. and of the total outlay thereon: 195

Division	Districts	Imperial Works		Local Fund Works		Total of both	
		No.	Amount	No.	Amount	No.	Amount
1 st Div.	Canniam	204	141091	8	14164	212	155255
	Vizagapatnam	218	158057	12	16236	230	174293
	Godavery	322	636341	37	34296	359	670637
	Total	744	935489	57	64696	801	1000185
2 nd Div.	Kistna	538	354710	32	25082	570	379792
	Nellore	125	169373	28	68456	153	237829
	Total	663	524083	60	93538	723	617621
3 rd Div.	Cuddalore	174	236350	12	45260	186	281610
	Tellurghy	376	219045	17	33338	393	252383
	Kurnool	77	64937	14	26202	91	91139
	Total	627	520332	43	104800	670	625132
4 th Div.	Presidency	398	569457	10	47244	408	616701
	Port of Madras	269	189931	77	29902	346	219833
	Madras	350	302647	16	29987	366	332634
	Total	1017	1062035	103	107133	1120	1169168
5 th Div.	South Arcot	305	157064	18	59536	323	216600
	Talem	180	129132	63	38858	243	157990
	Bangalore	211	141655	"	"	211	141655
	Total	696	427851	81	98394	777	526245
6 th Div.	Panjore	552	204059	14	5587	566	209646
	Trichinopoly	400	197574	20	41210	420	238784
	Total	952	401633	34	9707	986	411340
7 th Div.	Coimbatore	248	322529	25	25928	273	348457
	South Canara	300	85502	19	12286	319	97788
	Malabar	554	255024	146	162276	700	417300
	Total	1102	663055	190	200490	1292	865845
8 th Div.	Madura	239	140908	17	19033	256	159941
	Amesley	369	149027	16	28190	385	177217
	Total	608	289935	33	47223	641	237158
Municipal Commissioners			35897				35897
Grand Total		6409	4862319	601	765771	7010	5628090

1077855/68

Office of the Comptroller
of P. & A. Accounts
Madras 8 March 1865

Captain R.B.
Comptroller of P. & A. Accounts

Proc. 4 April/65 B. & B.

Recommended to Government of India and awaiting sanction.

Now proposed.

Controller Deputy Controller		1200	565 12
Office		1765 12	
1	Head, Accountant.	400	
Office			
1	Accountant.	200	
2	— at Rs. 100	100	
3	— at Rs. 40	40	
4	— at Rs. 20	20	
Subordinate		380	
1	Accountant.	150	
2	— at Rs. 20	20	
Subordinate		190	
1	Examiner	100	
2	— at Rs. 60	60	
3	— at Rs. 50	50	
Subordinate		210	
3	Auditors at Rs. 120 each	360	
2	— at Rs. 100	200	
3	— at Rs. 80	240	
3	Sub Auditors at Rs. 50 each	150	
2	— at Rs. 40	80	
3	— at Rs. 30	90	
1	Head Clerk and Examiner	60	
1	Registrar	40	
2	Deputy at Rs. 25 each	50	
1	Reader and Despatcher	20	
1	Record Keeper	30	
1	Assistant	15	
1	— at Rs. 10	10	
1	Moore	20	
2	— at Rs. 6 each	12	
2	Peons at Rs. 7 each	14	
6	— at Rs. 6	36	
1	Sweeper	5	
		300	
		2600	
		4365 12	
		4365 12	

Office of the Controller
of P.W. Accounts
Madras 8 March 1865

Controller		1200	
Office		1765 12	
1	Chief Accountant and Head Assistant.	500	
Office			
1	Book-keeper	200	
2	Assistant Book-keeper	140	
3	— at Rs. 100	100	
4	Accountant.	60	
5	— at Rs. 50	50	
6	— at Rs. 30	30	
Subordinate		580	
1	Superintendent.	150	
2	Accountant.	60	
3	— at Rs. 20	20	
Subordinate		250	
1	Examiner	120	
2	Assistant Examiner	70	
3	— at Rs. 60	60	
4	— at Rs. 50	50	
Subordinate		320	
3	Auditors at Rs. 120 each	360	
2	— at Rs. 100	200	
3	— at Rs. 80	240	
3	Sub Auditors at Rs. 50 each	150	
2	— at Rs. 40	80	
3	— at Rs. 30	90	
Subordinate		320	
1	Head Clerk and Examiner	60	
2	Registrar	40	
3	Deputy at Rs. 25 each	30	
1	Reader and Despatcher	25	
1	Record Keeper	15	
2	— at Rs. 15	15	
3	— at Rs. 10	10	
1	Moore	20	
2	— at Rs. 6 each	12	
2	Peons at Rs. 7 each	14	
6	— at Rs. 6	36	
1	Sweeper	5	
		330	
		3100	
		4300	
		65 12	
		4365 12	

Saving Rupees

Controller of P.W. Accounts.
Madras 8 March 1865

149
Circular No. 45 of 1864.

FROM

MAJOR G. CHESNEY,
ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT,

TO

SIMLA, 31st August, 1864.

Forms of Accounts for Officers of the Civil Department, disbursing Public Works Funds.

SIR,

In forwarding the enclosed copy of Public Works Circular No. 61 of 1864, laying down the principles on which the accounts of Civil Officers disbursing Public Works Funds are in future to be regulated, I have the honour to request your attention to the following subsidiary instructions:—

2. The principal change made is, that all Public Works Funds will be supplied to Civil Officers through Executive Engineers of the Department, instead of being drawn as now by the Civil Officers themselves, either as advances from Treasuries or on separate Letters of Credit.

3. But the functions of the Public Works Officer, so far as the accounts are concerned, will be confined to the supply of the necessary advances to the Civil Officers; he will have nothing to do with the details of the expenditure unless the Local Government may issue special orders to the contrary. In sanctioning a work to be executed by a Civil Officer, the Local Government and Administration will notify to the Civil Officer, the Officer of the Public Works Department from whom he will obtain funds, and to the Public Works Officer, the extent to which he may supply them. An Executive Engineer will take credit in the body of his account current for all issues of cash to Civil Officers for works, and will support the charge by the Civil Officer's receipts as vouchers. And this completes the transaction so far as he is concerned.

4. Any balance of Public Works advances not expended on the work for which received, may be applied to other works on which the Civil Officer is authorized to expend money, but if there are no other works to which such balances can be applied, they should be refunded to the Public Works Officer from whom they were received. Such refunds should not be paid into Treasuries.

W 888/60
Pro. 4 April 1865. L.H.H.

Forms of Civil Officers' Accounts.

5. The accounts to be rendered by Civil Officers will be of simple form, consisting of.

I. An Abstract of receipts and expenditure, to be furnished monthly to the Controller of Public Works Accounts, who will audit and book the expenditure and return the Abstract in original, with an audit encasement.

II. A Bill submitted to the Controller for each work on its completion or at the end of the official year. This bill would give such particulars of expenditure as the Local Government or Administration may consider it necessary to require, and would be audited under the usual rules by the Controller, and afterwards recorded in his office. The bill should of course agree in amount with the total of passed expenditure on the work, as recorded in the Controllers' Register. It should be explained to the Civil Officer that, though his disbursements are passed to his credit on the monthly abstracts, he is not finally relieved of responsibility for the work, until the bill for it is submitted and audited. Repairs and petty works, if it is thought desirable, may be billed for annually.

Forms of the above accounts are attached as follows:—

Form A, Monthly Abstract of receipts and expenditure.

" B, Bill for new work.

" C, Annual Bill for Petty works.

" D, " " Repairs.

Accounts of Civil Officers to be kept in Controller's Office.

6. If the Accounts of Civil Officers were to be detailed in the divisional books, the bulk of these would be much increased. One Ledger, Journal, and Register of works for all the Civil Officers of a province should therefore be used during the current year. Forms are attached. The use of the Ledger will be optional, as the total of the transactions will be recorded in the provincial ledger.

7. The entries in the forms correspond with those in the pattern provincial books lately issued from this office.

8. A separate head of account, termed "Civil Officers," should be opened in the divisional ledger. This account should be charged with the cash issued, and should be cleared at the end of the year through the account "Government," as is done with "Transfers." A corresponding debit will be raised in the Civil Officer's Ledger, and the adjustment of the account will be made through the provincial books, in which the debit to Civil Officers for cash received, will cancel the credit in the several divisional ledgers for cash paid to them. The balances in the different personal

accounts of the Civil Officer's Ledgers will work up to the balance under head "Civil Officers" in the provincial ledger.

9. An additional column "advances to Civil Officers" will be required in schedule B of the monthly returns to this office ("other items" of cash expenditure) and another for "Refunds from Civil Officers" in return No. 1 (Abstract of cash receipt.)

Date of introducing the change.

10. The Government Circular prescribes, that these rules shall come into operation in the accounts for November 1864.

11. The cash balances held by Civil Officers on that date should be repaid into the nearest Treasury, and the undrawn portions of their Letters of Credit should be cancelled. It will be necessary to take care that this is properly done. Any expenditure which the Civil Officer may find it necessary to incur after the 1st November, before he is placed in funds by the Executive Engineer, should be recouped to him by the latter and then paid into the Treasury, so that all expenditure after 1st November may come out of the funds supplied to Executive Engineers.

Modification in Circular No. 36 of 1864.

12. From 1st November, the procedure prescribed as per margin, in para. 8 of the above Circular will have to be altered. The advances made from the different divisions to Civil Officers will be shown, in a column to be provided for the purpose in Schedule B of cash payments; and the total of these advances and not their expenditure should be entered at foot of Form I of cash receipts. The expenditure by Civil Officers will be shown, as already provided, in one line at foot of Form No. II of cash expenditure.

"No note will be taken of the cash drawn, but not expended, (such cash in the case of District Officers will form part of their Treasury balances,) but the actual expenditure returned by Civil Officers, will be shown as cash receipt and expenditure."

Punctuality required.

13. Controllers should require reasonable punctuality in the submission of their accounts by Civil Officers, and in cases of delay should act as prescribed in para. 4 of the Financial Department Resolution No. 1692 of 1864.

14. The accounts of the Department should not be delayed for the Civil Officer's accounts; as soon as all the divisional accounts for a month are posted, the books for that month should be balanced, and any accounts for Civil Officers received afterwards, should be dealt with as belonging to the succeeding month.

I have the honour to be,

SIR,

Your most obedient Servant,

G. CHESNEY, Major,
Accountant General.

Enclosure to Accountant General's Circular No. 45 of 1864.

Circular No. 61, dated 27th August, 1864.

RESOLUTION,—By the Govt. of India, P. W. Dept.,

Read Extract No. 1692, from Proceedings of the Government of India, in the Financial Department, dated Simla, the 10th August 1864.

RESOLUTION.—The Governor General in Council, in circulating the above orders in the Public Works Department, desires it may be understood, that it is not contemplated that any greater interference or closer control should be practised by Officers of the Public Works Department over the proceedings of Civil Officers in the execution of Public Works from Imperial Funds, than are practised under existing rules. The essential object of the change is, that Civil Officers should be placed in funds by means of advances from the Public Works Department, in a manner that will ensure a strict comparison between the cash issued and the expenditure incurred, in the simplest form possible.

2. The Local Government or Administration, in passing the estimate for a work to be executed by a Civil Officer, will, at the same time, settle which Public Works Officer is to supply the funds, and the latter will make advances from time to time to the Civil Officer, on his requisition, to the extent of the estimate, or authority of the Local Government.

3. The Executive Engineer will take credit for such advances, and the charge, duly vouched by the receipt of the receiving officer, will be passed to credit of the former and debit of the latter in the books of the Controller of Accounts.

4. The Civil Officer will send up a brief monthly abstract of receipts and disbursements (either direct to the Controller or through the Executive Engineer, as may be found most convenient,) showing total cash received and total of expenditure on each work in progress. Such expenditure will be passed to credit of the Civil Officer and debit of proper heads of service. A bill of simple form will be prepared by the Civil Officer on completion of each work, and submitted to the Controller of Public Works Accounts for final audit. Forms of these accounts will be issued by the Accountant General, Public Works Department.

5. The amount of professional check to be exercised on the proceedings of Civil Officers in regard to the execution of Public Works, may be regulated by each Local Government or Administration as it thinks proper.

ORDER.—Ordered, that copies of the foregoing, together with copies of Resolution No. 1692 of the

Governments of Bengal, North Western Provinces, and Punjab.
Chief Commissioners, Central Provinces, Oudh, and British Burmah.
Governor, Straits Settlements.
Commissioner, Mysore.
Resident, Hyderabad.
Agents, Governor General, Central India and Rajpootana.

Financial Department, be forwarded to the Local Governments and Administrations specified in the margin, for information and guidance; also, that copies be forwarded to the Governments of Madras and Bombay, for information;

to the Financial Department for information; and to the Accountant General, Public Works Department, for the issue of the necessary subsidiary orders to the Accounts Department.

Circular No. 45.
To

FROM
ACCOUNTANT GENERAL,
IN THE PUBLIC WORKS DEPT.
Dated Simla, 31st August, 1864.
Received

*Forms of Accounts for Officers of the Civil
Department, disbursing Public Works Funds,*

No. 1692, dated 10th August, 1864.

Extract from the Proceedings of the Government of India, in the Financial Department.

Read Memorandum, Public Works Department, No. 318 A—3147, dated the 26th July 1864, forwarding papers regarding certain changes in the mode of dealing with the accounts of expenditure of Public Works Funds by officers of the Civil Department.

RESOLUTION.—The Governor General in Council observes, that at present officers of the Civil Department, who are entrusted with the expenditure of Public Works Funds, are not restrained in the same degree as Engineer Officers by the system of Letters of Credit, as, owing to their being generally in charge of Treasuries, they have the command of funds independently of the Letters of Credit.

There are also two other defects in the present system of controlling the expenditure of Imperial Funds on Public Works by Civil Officers, viz., their generally informal account of the expenditure, and their delay in furnishing requisite explanations to the Controllers of the Public Works Accounts.

2. The remedy proposed by the Public Works Accounts Commission, in paragraph 134 of their Report, is, that Civil Authorities, in respect of the works entrusted to their care, should be treated "as Sub-Accountants to the nearest Executive Engineer. An issue to meet the cost of the works might be made to the Civil Officer, who would clear himself by sending in monthly, on completion of the work, if completed within the month, a statement showing the amount that had been expended, and the work that had been done. No detailed audit should be required in these cases; but a certificate from the Civil Authorities that the charges were correct, and from the Executive Engineer that the work had been performed in a satisfactory manner, should be deemed sufficient for passing the account."

3. The Governor General in Council approves of this plan; but to give effect to it, Civil Officers should be provided with funds for expenditure on Imperial Public Works from the Letters of Credit of the Executive Engineers of their Districts, and stringent orders should be issued by the several Local Governments and Administrations, interdicting officers in charge of Civil Treasuries, when acting as Civil disbursers of Public Works, from using any money for such disbursement, except what they may obtain from the Executive Engineer of the Division.

4. In enforcement of this prohibition, the Deputy Auditor and Accountant General should scrutinise monthly the inefficient balance, or account of miscellaneous advances for any payments of Public Works expenditure from the general funds in the Treasury. The advances made by Executive Engineers to Civil Officers will, of course, be detailed in the monthly accounts rendered by the former to the Controller of Public Works Accounts, and such items as in the judgment of the Controller are not adjusted quickly enough, should be notified by that officer to the Deputy Auditor and Accountant General, who should at all times have the support of the Local Government in any requisite measures for enforcing the rules for the punctual submission of accounts by Civil Officers to the Executive Engineer, and for their making Public Works disbursements from no other funds than those supplied by the Executive Engineer.

5. By the course now ordered, the Public Works disbursements of Civil Officers will be incorporated in the accounts of the Executive Engineers who might be held responsible for correcting informalities or obscurities in the Civil Officers' Accounts, such as have hitherto been the fruitful cause of the Public Works Controller's calls for explanation.

6. These rules will come into effect on the 1st November next.

ORDER.—Ordered, that a copy of this Resolution be sent to the Public Works Department; the Auditor General of India; the Accountant General, Government of India; and the several Deputy Auditors and Accountants General, and Civil Paymasters; and that the original documents received from the Public Works Department be returned, without a copy of them being kept.

PUBLIC WORKS DEPARTMENT, N. W. P.

CIVIL OFFICERS'

JOURNAL

AND

REGISTER OF WORKS,

1865-66.

(4)

PUBLIC WORKS
CIVIL OFFICERS'

Detail of monthly Expenditure by
[One sheet for each

[illegible]

(5)

DEPARTMENT, N. W. P.
ABSTRACT, 1865-66.

Civil Officers' May 1865.
month in the year.]

[illegible]

159

(6)

PUBLIC WORKS

Register of Works and Repairs executed, and Public Works

[One folio may be made to exhibit the accounts

SANCTIONED ESTIMATE.		BUDGET GRANT FOR THE WORK.		WORK OR OTHER ITEM OF AUTHORIZED EXPENDITURE.	EXPENDITURE TO END OF PREVIOUS YEAR.		
Number.	Amount.	Imperial.	Local.			May.	June
25C	650		50	Civil Buildings... <i>Original Works.</i> Additions to Court-house at D ...	600	50	...
26C	2,900		2,900	Agricultural ... <i>Repairs.</i> To Tank at E ...			
				<i>Establishment.</i> Salaries ...			
Total ...							

(7)

DEPARTMENT, N. W. P.

DEPARTMENT, N. W. P.
Establishments paid by the Collector of X during the year 1865-66.

of as many Officers as it has space for.]

[illegible]

PUBLIC WORKS DEPARTMENT, N. W. P.
Personal Ledger of Civil Officers.

COLLECTOR OF X.

May	To B Division for Cash				...	...	100	May	By passed abstract for May				...	...	50					
June	Ditto ditto				...	...	300	June	Ditto ditto				June	...	...	300				
July	Ditto ditto				...	...	100	July	Ditto ditto				July	...	...	100				
																450				
								By Balance								...	...	...	...	50
																500				

Form

PUBLIC WORKS, NORTH

Abstract of the Receipts and Disbursements of the Collector

I. RECEIPTS.—Balance in hand on the 30th April 1864
Cash drawn from the Executive Engineer, Division Public Works, on 3rd

1.	2.	3.	4.	5.
Station.	Department.	Nature of Work.	State of progress on 31st May 1864.	Total amount sanctioned for the work.
				Rs. A. P.
Meerpoor..	Civil Build-ings	Police Thannah	Two-thirds com-pleted; doors and fittings alone re-maining to be executed	2,500 0 0
"	"	Current repairs to Revenue buildings of the District..	Just commenced	0 0 0
"	"	Current repairs to Judicial buildings of the District...	Ditto	0 0 0
Agra	"	Tehseel Kutcherry	Foundations com-pleted	15,000 0 0
"	"	Privy and Shed to Magis-trate's Kutcherry	Half completed...	0 0 0
"	"	Police Thannah	Completed, and bill for work ac-companies	3,000 0 0

Expenditure for the month of May 1864, for which credit is required,

To the CONTROLLER AND EXAMINER,
Public Works Accounts, N. W. P.

A.

WESTERN PROVINCES.

of _____ during the month of May 1864.

May 1864	...	...	...	...	...	...	...	Rs. A. P. 0 0 0 1,500 0 0	Rs. A. P. 1,500 0 0
Total Receipts								...	1,500 0 0

6.	7.	8.	9.	10.	11.
Expended up to the end of the last official year.	BUDGET OF 1864-65.		EXPENDITURE OF 1864-65.		
	Number of work and Part in Budget, or No. and date of grant made.	Amount.	In previous months.	During current month.	Total.
	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
900 0 0	No. 10, Part I.	1,600 0 0	...	450 0 0	450 0 0
0 0 0	Part II	500 0 0	...	9 8 0	9 8 0
0 0 0	Part II	300 0 0	...	4 8 0	4 8 0
0 0 0	No. 25, Part I.	10,000 0 0	...	758 0 0	758 0 0
0 0 0	Commission-er's sanction, No. 270, dated 2nd May 1864	100 0 0	...	50 0 0	50 0 0
2,650 0 0	No. 30, Part I.	300 0 0	...	130 0 0	130 0 0
		12,800 0 0	...	1,402 0 0	1,402 0 0
vide Column 10					1,402 0 0
Actual Cash Balance in hand, 31st May 1864					98 0 0

Executive Engineer.
(Countersigned) C. D.,
Commissioner.

(Signed) A. B.
Collector.

Enclosure to Accountant General's Circular No. 45 of 1864.

Form B.

PUBLIC WORKS DEPARTMENT, NORTH WESTERN PROVINCES.

(CIVIL.)

II. CIVIL BUILDINGS.

BILL No. 1 of 1864-65.

The Government of the North Western Provinces Dr.

For constructing a Police Thannah at the station of Agra.

AUTHORITY.

Government North Western Provinces, No. dated and Budget
Allotments of 1863-64 and 1864-65.

Work commenced in October 1863,—Completed in May 1864.

	Rs.	A.	P.
Expended in 1863-64, as per passed Abstracts	2,650	0	0
Ditto 1864-65 ditto ditto	130	0	0
Total of Bill ...	2,780	0	0
Sanctioned amount ..	3,000	0	0
Saving ...	220	0	0

AVERAGES COVERING THE ABOVE EXPENDITURE.		Rs.	A.	P.
15,000	Cubic feet of masonry, plastered, partly cemented with lime, and partly with mud, at Rs. 7 per 100 cubic feet	1,050	0	0
3,000	Superficial feet of flat roofing on beams and burgas, at Rs. 30 per 100 feet	900	0	0
2,000	Superficial feet of flat roofing of burgas only, at Rs. 20 per 100 feet	400	0	0
12	Doors half glazed, at Rs. 20 each	240	0	0
10	Doors panelled, at Rs. 16 each	160	0	0
	Gateway of iron and wood	30	0	0
	Total ...	2,780	0	0

Certified, that this building has been constructed in accordance with the proposals made to and sanctioned by Government.

(Sd.) A. B.

Form A.

DIVISION PUBLIC WORKS.

Monthly Abstract of Receipts and Expenditure by the Collector of

31st May 1864.

NOTE.—When the “averages covering the above expenditure” cannot be given with any certainty of their accuracy, they may be omitted altogether, and the expenditure and comparison be followed by the certificate, which should be amplified by a general description of the building, its outside length and breadth, number and size of rooms, with the number and description of doors, windows, fittings, &c., the nature of the roof, and whether flooring and of what description has been given.

The expenditure on original works, under Rs. 200 each in cost, and all petty expenditure (not being for repairs,) may, if preferred, be included in one annual bill; as also may be done for the whole of the Repair expenditure during the year, if convenient.

Agra 186

By the Collector of

Amount of Bill, Rs. 2,780-0-0.

For erecting a Police Thannah at Agra.

BILL No. OF 1864-65.
CIVIL BUILDINGS.

PUBLIC WORKS DEPARTMENT, N. W. PROVINCES.
(CIVIL.)
Division.

Form B.

Enclosure to Accountant General's Circular No. 45 of 1864.

Form C.

PUBLIC WORKS DEPARTMENT, NORTH WESTERN PROVINCES.

(CIVIL.)

ORIGINAL WORKS.

BILL No. OF 186 -6

The Government of the North Western Provinces Dr.

For original works executed under Rs. 200 each, and petty expenditure (not being for repairs,) incurred by the during the Official year, 186 -6

SANCTION.				AMOUNT OF EXPENDITURE.		
By whom.	No.	Date.	Amount, Rupees.	AVERAGES COVERING EXPENDITURE.		
			Rs.		Rs.	A. P.
Expenditure in 186 -6, as per passed Abstracts ...						
Total of Bill ...						
Total Amount of Sanctions ...						
Saving ...						
Total ...						

Certified that these works have been executed in accordance with the proposals made to and sanctioned by Government.

(Sd.) A. B.

No 918
 Proceedings of the Madras Government
 Under date the 4th April 1865.
 Read the following

From the Controller P.W. Accounts
 Submits from the Head
 Accountant & Manager of the Office
 recommends the abolition of the office of Dy Controller, and the salary of the
 manager being restored to Rs 500
 as allowed in February 1863. (Here enter 8th March 1865 Sp2654)

From D. D. D.
 Submits proposals for a mo-
 dification of the Establishment of
 the Account and audit Dept with (Here enter 8th " " Sp2655)
 explanatory remarks of the reasons
 of the increased Establishment
 asked for.

Ordered to be over-
 pending the receipt of
 a reply to the reference
 which was made to
 the Government of India
 in the letter marginal
 noted

N^o 3070 of 25th Oct 64

W.D.
 By the Controller P.W. Accounts
 Secy 5th April.

Form D.
 Division,
 PUBLIC WORKS DEPARTMENT, N. W. PROVINCES.
 (CIVIL)
 REPAIRS.
 Bill No. _____ of 186 - 6
 REPAIRS EXECUTED BY THE

Amount of Bill, Rs.
 during the official year 186 - 6

127853/65

Transd 2nd April 1865 B. 4th 61.

23rd 1885-2
Proy. Co. 1st
No. 915
By the Clerk
of the Court
1885

William P. Jones
and the clerk of
the court of the
County of 1885
Shannon, Ireland

Wm. P. Jones

