

Read the following papers :—

No. 585. Circular from the Government of India, Public Works Department, (Account—General,) to the Governments of Madras, Bombay, Bengal, the North-Western Provinces, and the Punjab; the Chief Commissioners of Central Provinces, Oudh, British Burmah, and Mysore; the Resident at Hyderabad; the Agents to the Governor-General for Central India and Rajpootana; and to the Superintendent of Port Blair and the Nicobars, dated Simla, 3rd November 1871, No. 67.

THE undersigned is directed to request that on every occasion, in future, of the transfer or relief of a divisional Accountant, he may, when making over charge of his books, etc., to the relieving Accountant, be required to answer the several questions contained in the accompanying form. After testing the correctness of the replies, the Executive Engineer should make any remarks which he may deem necessary in the column set apart for that purpose; he should then sign the certificate at foot of the questions, and forward the document to the Controller of Public Works Accounts of the Province, for record, or for such further action as the latter may consider necessary.

(Signed) A. J. FILGATE, Captain, R.E.,
For Deputy Secretary to the Govt. of India.

No. 586. From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort St. George, 5th January 1872, No. 2,434.

I HAVE the honour to acknowledge the receipt of the Proceedings of Government No. 3,180, dated 18th December 1871, and to submit a draft set of questions to be answered by a Range Accountant on the occasion of his relief or transfer.

- 1 Draft set of questions.
- 1 Circular of the Government of India, Public Works Department, No. 67, dated 3rd November 1871.

Questions to be replied to by a Range Accountant when making over charge of his papers to another Accountant in cases of transfer or relief.

No.	Question.	No.	Answer.	Remarks, if any, of Range Officer.
1	What monthly accounts remain unaudited by Controller's Office?			
2	What accounts are now in your hands not yet checked and completed?			
3	Are any vouchers due to you in connection with the accounts that are being prepared by you? If so, particularize them.			
4	What reminders and clearances, if any, have not yet been replied to?			
5	Are there any vouchers due to the Controller's Office in connection with the accounts already submitted?			
6	Are there any works in progress for which additional appropriation has to be applied for, or revised estimates to be submitted?			

*Proceedings of the Madras Government, Public Works Department,
30th January 1872.*

Questions to be replied to by a Range Accountant when making over charge, etc.—(Contd.)

No.	Question.	No.	Answer.	Remarks, if any, of Range Officer.
	<i>Returns.</i>			
7	Are there any returns due which have not been despatched? Are those for the current half-year which should be posted monthly, i.e., stock register, tools and plant do., road metal return up to date?			
	<i>Balances and Liabilities.</i>			
8	Are there any items in the miscellaneous advance schedule of the range which are outstanding for more than three months, or about which there is any difficulty, or which are not of an ordinary character? If so, particularize them.			
9	In the rent-rolls are there any items of rent outstanding for more than a month after the date on which the amounts were due? If so, particularize them, and state what action has been taken regarding them.			
10	Are there any balances due by contractors which are not covered by adequate security, or which are outstanding for a long time, further transactions with the contractors having ceased? If so, particularize them.			
11	Are there any discrepancies between measurement lists of contract work and the detailed estimates, and, if so, have the deviations been brought to Executive Engineer's notice?			
12	Are there any accounts due by Talook Overseers? If so, specify them.			
13	Are the abstracts of cash and stock receipts and disbursements complete and up to date?			
14	Are any works in progress without, or in excess of, sanctioned estimates or grants?			
15	Has any supply of stock been purchased without sanction by proper authority?			
16	Are there any applications for credit orders not yet complied with?			
17	Are there any sums due by contractors, etc., for fines or loss of tools remaining to be recovered? If so, specify them.			
18	Are there any indents on the Government Workshops completely supplied, but for which the approved invoices have not been returned? If so, particularize them.			

*Proceedings of the Madras Government, Public Works Department,
30th January 1872.*

Questions to be replied to by a Range Accountant when making over charge, etc.—(Contd.)

No.	Question.	No.	Answer.	Remarks, if any, of Range Officer.
	<i>Balances and Liabilities.— (Concluded.)</i>			
19	Are the rates of stock when being issued so regulated as to cover losses from depreciations?			
20	Do the accounts of "materials at site" of the different works (as per station books) correspond with the value exhibited in the register of works under that sub-head?			
21	Do the registers of tools and plant correspond exactly with the statement of receipts and issues of the different sub-divisional officers, namely, Talook Overseers, etc.?			
22	Are there any outstanding advances in the account of petty contractors and in the stock purchase account which remain unadjusted for more than three months?			
23	Have any deductions to be made from next payments to contractors and others on account of fines for bad works, etc.?			
24	Do the quantities of work done, as exhibited in the register of works, correspond with those in the several station books of the works in progress?			
	<i>Books and Records.</i>			
25	Is the cash book complete and up to date?			
26	Are all standing orders and circulars properly noted?			
27	Are any completion reports due to Controller's Office for works completed?			
28	Is the register of buildings in charge of Range Officers complete and up to date?			
29	When were the pass books last received from Treasuries? Were there any differences between them and Executive Engineer's cash book other than those explained by uncashed cheques?			
30	Are your registers of works and repairs complete and up to date?			
31	Are the accounts of manufacturing operations properly kept? Is the register of manufacture posted to date? And has the outturn been duly shown?			
32	How are intimations of transfers recorded?			
33	Have all transfers intimated to this range by other provinces or ranges been acknowledged and adjusted by debit to service heads?			

*Proceedings of the Madras Government, Public Works Department,
30th January 1872.*

Questions to be replied to by a Range Accountant when making over charge, etc.—(Concl'd.)

No.	Question.	No.	Answer.	Remarks, if any, of Range Officer.
	<i>Books and Records.—(Concl'd.)</i>			
34	Have all transfers by this range on account of other ranges in the province been duly intimated to the officers concerned, and necessary intimation furnished to Controller; and in respect to other provinces has intimation been sent to Controller to enable his office to effect adjustment by transfer?			
35	Are all the accounts records in your charge properly arranged and complete?			
36	Is there any letter requiring reply, or further reference, received by you, to which reply has not yet been given, or reference not yet made? If so, particularize.			
37	Are there any letters sent by you, or references made, requiring replies, which you have not yet received? If so, particularize them.			
38	Have all the disallowance (establishment) lists or memoranda been replied to and finally settled?			
39	Are there any other cases in your hands to which the foregoing questions are not applicable which have not been disposed of by you up to date? If so, name them.			
40	Mention the particular duties of the clerks of the office?			
41	By what date are the returns of sub-divisional officers (Talook Overseers, etc.) usually received?			
42	Particularize the returns which are due from each sub-division, and have they hitherto been submitted complete?			
43	What Civil Officers are authorized to draw funds from the Range Officer for Public Works?			
	<i>Miscellaneous Returns.</i>			
44	Are there any due from Executive Engineer's Office? If so, particularize them.			
45	Is there any other point connected with the accounts under your charge that you think requires notice?			

N.B.—The relieving Accountant must satisfy himself that the details of the following accounts are duly recorded in the Range Office:—

- (1.)—Stock purchases and sales.
- (2.)—Manufacture accounts.
- (3.)—Deposits.
- (4.)—Security deposits.
- (5.)—List of sanctions and appropriations.

*Proceedings of the Madras Government, Public Works Department,
30th January 1872.*

Certificate to be signed by the Range Officer.

CERTIFIED that the above replies have been tested by me and found to be correct, with the exceptions noted in the column of "Remarks."

Dated

Range Officer.

No. 587.

ORDER THEREON, 30th January 1872, No. 283.

ACCOUNT, No. 52.

As the questions to be answered by Range Accountants on occasions of transfer or relief, which were received

from the Government of India with the Circular above recorded, were found in some cases to be unsuited to the system of account obtaining in the Range Offices of this Presidency, they were referred to the Controller of Public Works Accounts for the preparation of a revised draft based on the questions forwarded by the Government of India with necessary modifications and additions.

2. The Controller has, in accordance with these instructions, now submitted the set of questions printed with these Proceedings which the Government approve for adoption in the manner prescribed by the Government of India.

(Here enter No. 284, dated 30th January 1872.)

(True Extract.)

(Signed) J. CARPENDALE, Colonel, R.E.,

Secretary to Government.

To Superintending Engineers.

To Major R. B. Kennedy.

To the Controller of Public Works Accounts.

Exd. E. C. Shunker.

Controller of P.W. Accounts.

PUBLIC WORKS DEPARTMENT,
FORT ST. GEORGE, 30th January 1872.

No. 588.

No. 284.

To

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

ACCOUNT, No. 53.

Sir,—With reference to the
Circular from the Government of India,
dated 3rd November 1871, No. 67,

giving cover to a form of questions to be answered by Range Accountants on occasions of transfer or relief, I am directed by the Right Honourable the Governor in Council to state that, as several of the questions were found to be inapplicable to the system of account in force in the Range Offices of this Presidency, and as it appeared that some useful additions could, with advantage, be made, the Controller of Public Works Accounts was directed to prepare a revised draft for circulation to Range Offices embracing these modifications and additions.

2. The set of questions submitted by that officer having been approved by His Excellency in Council its adoption was ordered, and I am to forward a copy for the information of the Government of India.

I have the honour to be,

Sir,

Your most obedient servant,

Colonel, R.E.,

Secretary to Government.

Exd. E. C. Shunker.

Controller of P.W. Accounts.

Office of the Controller of
Public Works Accounts
Fort Saint George 5 January 1872

N^o 2434

From,
The Controller of P.W. Accounts
To,
The Secretary to Government,
Public Works Department,
Fort Saint George.

Sir,

I have the honor to
acknowledge the receipt of
the Proceedings of Government
N^o 3180, dated 18th December
1871, and to submit a draft
set of questions to be answer-
ed by a Range Accountant
on the occasion of his relief or
transfer. -

I have the honor to be,
^{Sir,}
Your most obedient servant,

S. Hooley

Controller of P.W. Accounts.

CIRCULAR No. 67 PUBLIC WORKS.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

To
THE GOVERNMENTS OF MADRAS, BOMBAY, BENGAL, THE NORTH-
WESTERN PROVINCES, AND THE PUNJAB; THE CHIEF COM-
MISSIONERS OF CENTRAL PROVINCES, OUDH, BRITISH
BURMAH, AND MYSORE; THE RESIDENT AT HYDERABAD;
THE AGENTS, TO THE GOVERNOR GENERAL FOR CENTRAL
INDIA AND RAJPOOTANA, AND TO THE SUPERINTENDENT
OF PORT BLAIR AND THE NICOBARS.

SIMLA, NOVEMBER 3, 1871.

THE undersigned is directed to request that on every occasion, in
future, of the transfer or relief of a divisional Accountant, he may, when
making over charge of his books, &c., to the relieving Accountant, be required
to answer the several questions contained in the accompanying form. After
testing the correctness of the replies, the Executive Engineer should make
any remarks which he may deem necessary in the column set apart for that
purpose; he should then sign the certificate at foot of the questions, and
forward the document to the Controller, Public Works Account, of the
Province, for record, or for such further action as the latter may consider
necessary.

J. J. MCLEOD INNES,
Deputy Secretary to the Govt. of India.

No 21 Dec 71 20157
18 Dec 304. 285.

Public Works 1872 Department
No 51

From,
The Controller of Public Accounts
To,
The Secretary to Government
Public Works Department,
Fort Saint George.

Dated 31 January 1872

No 2434
Encl. 3.

Submitting a draft
set of questions to be
answered by a Range
Accountant on the
occasion of his relieving
or transfer.

No 283. 284. 30 Jan 72

18 Dec 71 20157

Questions to be replied to by a Divisional Accountant when making over charge of his papers to another Accountant in cases of transfer or relief.

No.	Question.	No.	Answer.	Remarks, if any, of Executive Engineer.
1	What monthly accounts remain unaudited by Controller's Office?			
2	What accounts are now in your hands not yet checked and completed?			
3	Are any vouchers due to you in connection with the accounts that are being prepared by you? If so, particularize them.			
4	What half margin calls, if any, have not yet been replied to?			
5	Are there any vouchers due to the Controller's Office in connection with accounts already submitted?			
6	Are there any works in progress for which additional appropriation has to be applied for, or revised estimates to be submitted?			
	AUDIT NOTES.			
	Are there any audit notes received back from the Superintending Engineer which you have not yet finally disposed of? If so, state for what months, and why they have not been disposed of?			
	RETURNS.			
8	Are there any returns due which have not been despatched? Are those for the current half year which should be posted monthly, i.e., Stock Register, Tools and Plant ditto, Road Metal Return, and Ballast ditto (Railway II B, para. 58, VI, para. 12) up to date?			
	BALANCES AND LIABILITIES.			
9	Are there any items in the Miscellaneous Advance Schedule of the division which are outstanding for more than three months, or about which there is any difficulty, or which are not of an ordinary character? If so, particularize them.			
10	Does the aggregate value of articles borne on the stock register, up to the latest date, agree with the Ledger Balances of Stock in your books? If there be any difference, explain the same.			
11	In the rent rolls, are there any items of rent outstanding for more than a month after the date on which the amounts were due? If so, particularize them, and state what action has been taken regarding them.			

No.	Question.	No.	Answer.	Remarks, if any, of Executive Engineer.	No.	Question.	No.	Answer.	Remarks, if any, of Executive Engineers.
	BALANCES AND LIABILITIES—contd.								
12	Are there any balances due by contractors which are not covered by adequate security, or which are outstanding for a long time, further transactions with the contractors concerned having ceased? If so, particularize them.		✓		24	Do the registers of stock and tools and plant correspond exactly with the statement of receipts and issues of stock (Form 11) of the different sub-divisional officers?	✓	Yes - stock correct	
13	Are there any discrepancies between measurement lists of contract work and the detailed estimates, and if so, have the deviations been brought to Executive Engineer's notice?		✓		25	Are there any outstanding advances in the account of petty contractors (Form 17) and in the stock purchase account (Form 19) which remain unadjusted for more than three months?	✓	None	
14	Are there any Indents of Barrack Department completely supplied, and for which the prescribed invoice has not been presented to the Commissariat Officer, or having been presented the triplicate of the invoice has not been returned by that officer? If so, particularize.		✓	Not applicable	26	Have any deductions to be made from next payments to contractors and others on account of fines for bad works, &c.?	✓	None	
✓ 15	Are there any accounts due by Talook Overseers? If so, specify them.		✓		27	Do the quantities of work done as exhibited in the Register of Works correspond with those in the several day books of the works in progress?	✓	Yes	
✓ 16	Are the abstracts of cash and Stock receipts and disbursements complete and up to date?		✓			BOOKS AND RECORDS.			
✓ 17	Are any works in progress without, or in excess of, sanctioned estimates or grants?		✓		28	Is the Cash Book complete and up to date?	✓	Yes	
✓ 18	Has any supply of stock been purchased without sanction by proper authority?		✓		29	Are all Standing Orders and Circulars properly noted in the office copy of the Code?	✓	Yes	
✓ 19	Are there any applications for credit orders not yet complied with?		✓		30	Have your accounts been booked? If not, state what arrears there are.	✓	Yes	
✓ 20	Are there any sums due by contractors, &c., for fines or loss of tools remaining to be recovered? If so, specify them.		✓		31	Are any Completion Reports due to Central Office for works completed?	✓	Yes	
✓ 21	Are there any indents on the Government Workshops completely supplied, but for which the approved invoices have not been returned? If so, particularize them.		✓		32	Is the Register of Buildings in charge of Executive Engineer complete and up to date?	✓	Yes	
22	Are the rates of stock when being issued so regulated as to cover losses from depreciations?		✓		33	When were the Pass Books last received from Treasuries? Were there any differences between them and Executive Engineer's Cash Book, other than those explained by uncashed cheques?	✓	Yes	
23	Do the accounts of "materials at site" of the different works (as per day books) correspond with the value exhibited in the register of works under that sub-head?		✓		34	Are your Registers of Works and Repairs complete and up to date?	✓	Yes	
					35	Are the accounts of manufacturing operations properly kept? Is the Register of Manufacture posted to date? And has the out-turn been duly shown?	✓	Yes	
					36	Have the corrections made by Central Office been duly posted in the Journals and Ledgers as write-back?	✓	Yes	
					37	How are intimations of transfers recorded?	✓	Yes	

No.	Question.	No.	Answer.	Remarks, if any, of Executive Engineer.		
	BOOKS AND RECORDS, <i>contd.</i>					
38	Have all transfers intimated to this Division by other Provinces or Divisions been acknowledged and adjusted by debit to service heads?		✓			
39	Have all transfers by this Division on account of other Divisions in the Province been duly intimated to the officers concerned, and necessary intimation furnished to Controller; and in respect to other Provinces, has intimation been sent to Controller to enable his Office to effect adjustment by transfer?		✓			
40	Are all the accounts records in your charge properly arranged and complete?		✓			
41	Is there any letter requiring reply, or further reference, received by you, to which reply has not yet been given, or reference not yet made? If so, particularize.		✓			
42	Are there any letters sent by you, or references made, requiring replies, which you have not yet received? If so, particularize them.		✓			
43	Have all the Disallowance (establishment) Lists been replied to and finally settled?		✓			
44	Are there any other cases in your hands to which the foregoing questions are not applicable, which have not been disposed of by you up to date? If so, name them.		✓			
45	If you are Head Clerk of the office, mention the distribution of duties among the Clerks.		✓	Questions 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000		
46	Are the Imprest Cash Accounts clearly and regularly submitted?		✓			
47	By what date are the returns of Sub-Divisional Officers usually received?		✓			
48	Particularize the returns which are due from each Sub-Division, and have they hitherto been submitted complete?		✓			

No.	Question.	No.	Answer.	Remarks, if any, of Executive Engineers.
49	What civil officers are authorized by Government to draw funds from the Executive Engineer for public works?			
	MISCELLANEOUS RETURNS.			
50	Are there any due from Executive Engineer's Office? If so, particularize them.		✓	
51	Is there any other point connected with the accounts under your charge that you think requires notice?		✓	

N. B.—The Relieving Accountant must satisfy himself that the details of the following accounts are duly recorded in Executive Engineer's Office:

- (1.) Stock Purchase and Sales.
- (2.) Manufacture Accounts.
- (3.) Deposits.
- (4.) Security Deposits.
- (5.) List of Sanctions and Appropriations.

Certificate to be signed by the Executive Engineer.

Certified that the above replies have been tested by me and found to be correct, with the exceptions noted in the column of "remarks."

Executive Engineer,

Division.

Dated

ADDITIONAL FOR DIVISIONS OF STATE RAILWAYS.

No.	Question.	No.	Answer.	Remarks, if any, of Executive Engineers.
1	Have all discrepancies between the stores acknowledged by Executive Engineer, as received from Depot Stores, and those debited by the latter, been adjusted in accordance with section V, paras. 10 and 11?			
2	Has the Daily Abstract of Receipts of Stores from Depot Store-keeper (Form 10 S) Section VI, been posted up to date?			
3	Have the Monthly Returns of Receipts and Issues of Ballast (Form 33) been prepared up to date?			
	BOOK AND RECORDS.			
4	Have all stores invoiced to Division by General Stores been acknowledged in Form 24, and adjusted by debit to service head concerned?			

ADDITIONAL FOR IRRIGATION DIVISIONS.

No.	Question.	No.	Answer.	REMARKS.
	CANAL REVENUE RETURNS.			
1	Have all the Khusrahs (Form No. 1) due for the latest crop been received from the Subordinate Canal Revenue Officers? If not, detail those still due.			
2	Have the Returns Nos. I A, II, and III, for the latest crop, been despatched to the Collectors? If not, detail those still requiring to be despatched.			
3	Are any of the Returns Nos. IV, V, VIII, and IX, due up to date, not yet despatched to the Superintending Engineer? If so, name them.			
4	Up to what month has Return No. VII been submitted to Controller?			
5	Up to what month has Return No. VI been received from the Collectors, and mention if any are still due?			

MEMO. SHOWING THE RETURNS TO BE SUBMITTED FROM JUTIVE ENGINEERS' OFFICES

DIVISION.

(8)

Description.	To whom submitted.	Date.	Station.
Weekly Return—Sanitary Report	Cantonment Magistrate	Every Saturday.	
Monthly Returns			
Copy of Muster Roll, with Military Pay Bill, full sheet	Divisional Pay Master	1st.	
Muster Roll, full sheet	Examiner, Pay Department	1st.	
Bill of Barrack Damages	Barrack Master	11th.	
List of Quarters occupied	Examiner, Pay Department	1st.	
Salary Bill and Cash Balance Statement	Controller, Public Works Accounts	1st.	
Contingent Bill	Ditto ditto	4th.	
Travelling Allowance Bill, with Journal	Superintending Engineer	7th.	
Memo. of Sanctions	Ditto ditto	4th.	
Ditto	Brigade Major	1st.	
Return of Regimental Offences	Secretary to Government, Punjab	11th.	
Progress Reports over Rs. 500	Brigade Major	1st January, 1st April, 1st July, 1st October.	
Ditto	Inspector General of Military Works	10th.	
Ditto of Works, &c., &c.	Superintending Engineer	10th.	
Application for Letter of Credit	Controller, Public Works Accounts	1st February, 1st August.	
Half-yearly—Promotion Roll	Superintending Engineer	15th April, 15th October.	
Classification List	Ditto ditto	Ditto ditto.	
Distribution Return	Ditto ditto	1st April, 1st October.	
Return of Rented Buildings	Controller, Public Works Accounts	15th April, 15th October.	
List of Stock Articles on which there has been no transaction for six months	Superintending Engineer		
ANNUAL.			
Progress Report...	Superintending Engineer	20th April.	
Return of Royal Engineers and Sapper Soldiers	Ditto ditto	15th August.	
Indent for Forms and Stationery	Ditto ditto	15th December.	
Application for Temporary Establishment	Ditto ditto	1st March.	
Committee Report Buildings	Brigade Major	1st July.	
Budget	Superintending Engineer	15th December.	
Estimate of Annual Repairs and Detail of Measurement	Ditto ditto	1st July.	
Reports of Work in progress and require appropriation	Ditto ditto	15th April.	
Reports of Lower Subordinates	Principal, Roorkee College	1st April.	

Questions to be replied to by a Range Accountant, when making over charge of his papers to another Accountant in cases of transfer or relief.

No. Question & Answer.

Remarks, if any, of Range Officer

1. What monthly Accounts remain unsubmitted by Controller's Office?

2. What Accounts are now in your hands not yet checked and completed?

3. Are any Vouchers due to you in connection with the Accounts that are being prepared by you? If so, particularize them.

4. What reminders and clearances, if any, have not yet been replied to?

5. Are there any Vouchers due to the Controller's Office in connection with the Accounts already submitted?

No. Question

Answer.

Remarks, if
any, of
Range Officer.

6. Are there any works in progress for which additional appropriation has to be applied for, or revised estimates to be submitted?

Returns.

7. Are there any Returns due which have not been despatched? Are those for the current half year which should be posted monthly, i.e. Stock Register, Tools and Plank ditto, Road meter Returns up to date?

Balances and Liabilities

8. Are there any items in the Miscellaneous Advance Schedule of the Range which are

No. Question: Answer

Remarks, if
any, of
Range Officer.

outstanding for more than three months, or about which there is any difficulty, or which are not of an ordinary character? If so, particularize them.

9. In the rentrolls are there any items of rent outstanding for more than a month after the date on which the amounts were due? If so, particularize them, and state what action has been taken regarding them.

10. Are there any balances due by Contractors which are not covered by adequate security, or which are outstanding for a long time, further than actions with the

No. Question. Answer.

Remarks, if any, of Range Officer.

Contractors having ceased? If so, particularize them.

11. Are there any discrepancies between measurement lists of contract work and the detailed Estimates, and, if so, have the deviations been brought to Executive Engineer's notice?

12. Are there any accounts due by Taluk Overseers? If so, specify them.

13. Are the Abstracts of Cash and Stock Receipts and disbursements complete and up to date?

14. Are any works in progress without, or in excess of, sanctioned Estimates or grants?

No. Question. Answer.

Answer.

Remarks, if any, of Range Officer.

25 ✓ 5

15. Has any supply of stock been purchased without sanction by proper authority?

16. Are there any applications for credit orders which complied with?

17. Are there any sums due by Contractors, &c., for previous loss of tools remaining to be recovered? If so, specify them.

18. Are there any vouchers on the Government Workshops supplied but for which the approved invoices have not been returned? If so, particularize them.

19. Are the rates of stock when being issued so regulated as to cover losses from depreciations?

No. Question & Answer

Remarks, if
any, of
Range Officer

20. Do the accounts of "materials and site" of the different work (as per station books) correspond with the value exhibited in the Register of work under that sub-head?

21. Do the registers of tools and plant correspond exactly with the statements of receipts and issues of the different sub-divisional Officers, viz., Sub-Overseers, &c.?

22. Are there any outstanding advances in the account of Petty Contractors and in the Stock purchase Account which remain unpaid for more than three months?

23. Have any deductions to be made from next payments to Contractors

No. Question & Answer.

Remarks, if
any, of
Range Officer

and others on account of fines for bad work, &c.?

24. Do the quantities of work done as exhibited in the Register of work correspond with those in the several station books of the work in progress?

Work and Records.

25. Is the work book complete and up to date?

26. Are all Standing Orders and Circulars properly noted?

27. Are any completion reports due to Controller's Office for work completed?

28. Is the Register of buildings in charge of Range Officers complete and up to date?

#	Question	Answer	Remarks, if any, by Range Officer
29.	When were the Pass Book Cash received from Treasuries? Were there any differences between them and Executive Engineer's Cash Book other than those explained by uncashed Cheques?		
30.	Are your Registers of Works and Repairs complete and up to date?		
31.	Are the Accounts of manufacturing operations properly kept? Is the Register of manufacturing posted to date? And has the out-turn been duly shown?		
32.	How are intimations of transfers recorded?		
33.	Have all transfers intimated to this Range by other Provinces or Ranges been acknowledged and adjusted by debit to Service heads?		Remarks, if any, by Range Officer
34.	Have all transfers by this Range or receipt of other Ranges in the Province been duly intimated to the Officers concerned, and necessary intimation furnished to Controller; and in respect to other Provinces, has intimation been sent to Controller to enable his Office to effect adjustment of transfer?		Remarks, if any, by Range Officer

No. Question

Answer

Remarks, if
any, of
Range Officer

35. Are all the
accounts records
in your
charge proper,
by farmed
and complete?

36. Is there any
letter
requiring
reply, or
further refer-
ence, received
by you, to
which reply
has not yet
been given,
or reference
not yet
made? If
so, particular-
ize.

37. Are there
any letters
sent by you
or references
made,
requiring
reply, which
you have not
yet received?
If so, particular-
ize

No. Question

Answer

Remarks, if
any, of
Range Officer

them.

38. Have all
the Dr's.
allowance
(Establish-
ment) lists
or memoran-
da been
replied to,
and finally
settled?

39. Are there
any other
cases in
your hands,
to which
the fore-
going ques-
tions are
not appli-
cable, which
have not
been disposed
of by you
up to date?
If so,
name
them.

No. Question Answer

Remarks, if any, of Range Officer

40. Mention the particular duties of the clerks of the Office?

41. By what date are the Returns of Subdivisional Officers (Selling Overseers, &c.) usually received?

42. Particularize the returns which are due from each sub division, and have they hitherto been submitted complete?

43. What Civil Officers are authorized to draw funds from the

No. Question Answer

Remarks, if any, of Range Officer.

Range Officer for public works?

Miscellaneous Returns.

44. Are there any due from Executive Engineer's Office? If so, particularize them.

45. Is there any other point connected with the Accounts under your charge that you think requires notice?

N.B. - The Relieving Accountant must satisfy himself that the details of the following Accounts are duly recorded in the Range Office:-

- (1). Stock Purchases and Sales.
- (2). Manufacture Accounts.
- (3). Deposits.
- (4). Security Deposits.
- (5). List of sanctions and appropriations.

Certificate to be signed by the Range Officer.

Certified that the above replies have

been tested by me and found to be correct, with the exceptions noted in the column of "Remarks."

Dated.

Range Officer.

P. W. 51/72.
Prasanna Singh, P. W. 51/72.

Public Works Department
No. 283.
Proceedings of the Madras Government
Read the following
35

Circular from the Govt. of India
From the Controller of P. W. Accounts
(H. C. P. 67 of 3 November 1911)
(H. C. P. 2434 of 5 January 1912)

As the questions
to be answered by Range
Accountants on occasion
of transfer or relief,
which were received
from the Government
of India with the
Circular above record-
ed were found in
some cases to be un-
suited to the system
of

of account obtaining
in the Range Office
of this Presidency they
were referred to the
Controller of Public
Works Accounts for
the preparation of a
revised draft based
on the questions for-
warded by the Govern-
ment of India with
necessary modifications
and additions.

The Controller
has, in accordance
with these instructions,
now submitted the
set of questions printed with
these Proceedings which
the Government approve
for

11
for adoption in the
manner prescribed
by the Government
of India.

To The Supy Engrs
Major P. B. Kennedy
Controller
Decr. 1/2/22

Here enter No of

28/1
No. 284.

The Secretary to the
Government of India.

Sir,

With reference
to the Circular from the
Government of India
dated 3rd November
1871, No. 67, giving
cover to a form of
questions to be answer-
ed by Range accountants
on

on occasions of transfer
or relief, I am directed
by the Right Honble
the Governor in Council
to state that, as several
of the questions were
found to be inapplicable
to the system of account
in force in the Range
Offices of this Presidency,
~~and as it appeared that~~
some useful additions
could with advantage
be made, the Controller
of Public Works Accounts
was directed to prepare
a revised draft for cir-
-culation to Range Offices
embracing these mod-
-ifications and additions.

The

12
The set of
39
questions submitted
by that Officer having
been approved by
His Excellency in
Council its adoption
was ordered, and
I am to forward a
copy for the informa-
-tion of the Govern-
-ment of India.

J. J. 12 Jan.

Recd 1/2/12 at 300
of Gen 283/12

C/51

Govt. of 1872. Madras.

PUBLIC WORKS,

To the *Superintending Engineer*
and

To the *Secretary to the Govt of*
India

Dated

Recd.

Encl. 4

G. O. 30th Dec 1872, N-283-284.

Nos. 586587 & 588

Chief Accountant. Narsing

On the letter from the
Comptroller of Mr. Auck. sub.
containing a draft set of questions
answered by a Range
officer on the occasion of
his relief or transfer.

Forwarding, with remarks,
copy of set of questions, pre-
pared by the Comptroller of Mr. Auck,
answered by a Range
officer on the occasion of his relief
or transfer.

The