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MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.	951	Press
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Dated	13. 4.	195

Original

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
13th April 1874.*

Read the following papers :—

No. 99. Endorsement of the Officiating Controller of Public Works Accounts,
dated Fort St. George, 26th February 1874, No. 7,633.

*Notes of an Examination made of the Accounts of the under-mentioned Ranges of the North
Arcot District in January 1874.*

Chittoor Range—Inspected on the 27th January.
Vellur do. — Do. on the 28th do.
Polur do. — Do. on the 29th do.
Wallajah do. — Do. on the 30th do.

*Remarks by the Officiating Controller
of Public Works Accounts.*

1. The accounts were carefully, minutely,
and thoroughly examined in accordance with the
instructions communicated in the Accountant-
General's Circular, No. 29, of the 15th October
1873. Their actual state is noted in the fol-
lowing tables, under each of which is given a
brief description of the points requiring atten-
tion.

2. Particular inquiries were made in each
range regarding the cost of work executed as
compared with the estimated rates, and in no
case was any excess discovered.

3. The cash in hand on the dates of in-
spection was counted and found to correspond
with the balances recorded in the several Cash
Books.

CHITTOOR RANGE.—Last inspected in March 1871—*Vide* G. O., No. 153, dated 27th April 1871.
Range Officer, Supervisor T. Parthasarathy Iyengar, assumed charge in July 1871.

Statement showing the condition of the Records.

List of Accounts kept.	State of Account.	Reference to paragraphs in Report noticing account.
<i>Cash Accounts.</i>		
Cash Book	Up to date, complete, correct and neat ...	
Cash Account of Overseers	Do. do. do. ...	
Do. Abstract of Receipts and Disbursements	Do. do. do. ...	
Do. Account Current	Do. do. do. ...	Paragraph 4.
Treasury Remittance Book	Do. incomplete, do. ...	
Range Pass Book	Do. complete, do. ...	Do. 9.
<i>Stock Accounts.</i>		
Account Current	Do. incomplete, do. ...	Do. 5.
<i>Miscellaneous.</i>		
Station Books	Do. do. do. ...	Do. 7.
Register of Works	Do. complete, do. ...	Paragraph 8.
Progress Report	Do. do. do. ...	
Petty Contractors' Account	Do. do. do. ...	
Contractors' Ledger	Do. do. do. ...	
Return of Public buildings	Do. do. do. ...	
Half-yearly Return of Tools and Plant	Do. do. do. ...	

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13th April 1874.*

4. *Range Pass Book.*—Owing to frequent absence from head-quarters at the time the Treasury Bank Books are received back from the Treasury Officers, the entries therein are generally verified by the Head Accountant, but whenever the Range Officer has an opportunity of making the examination himself it is availed of. Dates of such examination are not at present recorded in the range copy of Pass Book.

5. *Station Books.*—In some instances quantities only of material collected for road repairs have been entered on the back of the Station Books, and in others no record appears to have been kept of the quantity used. The matter has engaged the attention of the Range Officer, and he has issued instructions for a statement being furnished by the Overseers of the material received and used during each month, and remaining in hand at its close.

6. For some years past two watchmen have been employed in the range for the charge of tools kept in store for use on roads, their pay, Rupees 5 and 7, respectively, being debited to the estimate for the road from Chittoor to Kurnool. The matter is noticed here, as also further on a similar arrangement in the Polur and Wallajah Ranges, in order, if deemed irregular, to its continuance being prohibited.

7. *Register of Works.*—This book is maintained for all works, except annual repairs to roads estimated to cost Rupees 2,500 and upwards. In the case, however, of the road noted below,* some difficulty had been experienced in writing up the register. This has now been removed and the Range Officer expected to have the register completed by the end of the month.

8. *Petty Contractors' Account.*—No copy is kept on record in the Range Office of the abstract of Petty Contractors' transactions entered in the copy of Contractors' Ledger submitted to the Controller with the monthly accounts, but one will hereafter be maintained.

9. *Stock.*—A number of bolts, hinges, etc., valued at Rupees 34-10-8, has been borne on the Stock Accounts for several years past. No opportunity has yet offered for their being utilized on works, and no sale can be obtained for them at Chittoor.

VELLUR RANGE.—Last inspected in December 1871—*Vide G. O., No. 175, dated 31st January 1871.* Range Officer, Mr. Soobroyachariar, Assistant Engineer, assumed charge in July 1871.

* Road from Venkatagerrycottah to Coopum, estimate Rupees 65,000.

Remarks by the Officiating Controller of Public Works Accounts.

The Range Officer should make it a point to examine the Pass Book at least once a month.

As the material collected for road repairs should be shown by miles, and as there is no prescribed form for the purpose in this Presidency, I would suggest the introduction of form No. 33 of the Public Works Code of the Government of India. A copy of the form is attached.

These men being employed at head-quarters, and the arrangement being permanent, they should be classed as members of the Petty Establishment I think, and the District Engineer might be asked to satisfy himself of the necessity of having two men at the same place.

This is an extraordinary arrangement purporting to send to the Controller a copy of what is not really kept up.

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13th April 1874.*

Statement showing the condition of the Records.

List of Accounts kept.	State of Account.	Reference to paragraphs in Report noticing account.
<i>Cash Account.</i>		
Cash Book	Up to date, incomplete, correct and neat ...	Paragraph 10.
Range Pass Book	Do. do. do. ...	Do. 11.
Cash Accounts of Overseers	Do. complete, do. ...	Paragraph 12.
Do. Abstract of Receipts	Do. do. incorrect not neat ...	Do. 13.
Do. do. of Disbursements	Do. do. incorrect and neat ...	
Do. Account Current	Do. do. correct and neat ...	
Treasury Remittance Book	Do. do. do. ...	
<i>Stock Accounts.</i>		
Nil.		
<i>Miscellaneous.</i>		
Station Books	Up to date, incomplete, correct and neat ...	Paragraph 14.
Register of Works	Do. do. do. ...	Do. 15.
Progress Report	Do. do. do. ...	
Petty Contractors' Account	Do. complete do. ...	
Contractors' Ledger	Do. do. do. ...	
Register of Public Buildings	Do. do. do. ...	
* Half-yearly Return of Tools and Plant	Do. do. do. ...	

10. *Cash Book.*—The numbers of the vouchers by which they should be recognized in the Cash Book are not written on them, and much delay is in consequence entailed in the examination of the entries. The omission has been pointed out to the Head Accountant, who will take care that all vouchers are in future numbered with reference to the Cash Book.

11. *Range Pass Book.*—The entries have not been verified with the Treasury Bank Books since the end of December, owing to the non-return of the latter to the Range Office. The book, however, belonging to the Vellur Treasury was received back just as the examination of the accounts was completed; and as on inspection it was found to be not in accordance with the prescribed form, the Range Officer was instructed to return it for correction.

12. *Abstract of Receipts.*—The entries for October have not been carefully made; several corrections occur which should have been avoided, and in two instances mistakes had been made in the entries in the column "Cash from Treasury."

Remarks by the Officiating Controller of Public Works Accounts.

Vouchers should be numbered, and the numbers borne by them should be entered in the Cash Book in the column intended for the purpose.

The Range Pass Book here referred to is peculiar to Madras, and is kept up by the Range Office from the so-called Treasury Pass Book, which should be kept in duplicate to allow one copy being at once returned to the Range Officer from the Treasury, after detailing the cheques paid. The intended arrangement has evidently not been followed; but, as there has been recent correspondence on the subject, observance of rule may be expected in future. When delay occurs on the part of the Treasury, the fact should be reported to the Controller of Public Works Accounts for notice to the Accountant-General of Madras.

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13. *Abstract of Disbursements.*—The entries in this book also have not in every case been correctly posted. Outlay under Military and Agricultural having been lumped together and recorded under one head as "Ordinary." The mistake is owing to the old form of Abstract Book having been used without the necessary corrections in the heads of account; new forms of Cash Abstract Books being now available the Range Officer has been instructed to apply for copies for his office use.

Remarks by the Officiating Controller of Public Works Accounts.

14. *Station Books.*—The only works carried out by departmental agency are the annual repairs to roads for which mileage coolies are generally employed and paid monthly on Acquittance Rolls furnished with the Overseer's Cash Accounts. In those cases where Station Books and Nominal Rolls are maintained, statements of material received and used are sometimes omitted to be given, but whenever such omissions are noticed by the Range Officer they are pointed out to the subordinates concerned.

See remark against paragraph 5.

15. *Register of Works.*—This is at present kept up in separate sheets, but it will now be bound and supplied with an Index.

POLUR RANGE.—Last inspected in March 1871—*Vide* G. O., No. 153, dated 27th April 1871. Range Officer, Lieutenant G. Bevan, Assistant Engineer, assumed charge in May 1865.

Statement showing the condition of the Records.

List of Accounts kept.	State of Account.	Reference to paragraphs in Report noticing account.
<i>Cash Accounts.</i>		
Cash Book	Up to date, complete, correct and neat ...	Paragraph 16.
Range Pass Book	Do. do. do. ...	
Overseers' Cash Account	Do. do. do. ...	
Cash Abstract of Receipts and Disbursements	Do. do. do. ...	
Cash Account Current	Do. do. do. ...	
Treasury Remittance Book	Do. do. do. ...	
<i>Miscellaneous.</i>		
Station Books	Do. incomplete, correct and neat ...	Paragraph 17. Do. 18.
Register of Works	Do. do. do. ...	
Progress Report	Do. complete, do. ...	
Petty Contractors' Account	Do. do. do. ...	
Contractors' Ledger	Do. do. do. ...	
Register of Public Buildings	Do. do. do. ...	
Half-yearly Return of Tools and Plant	Do. do. do. ...	

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16. *Range Cash Book.*—The entries are made by the 2nd Accountant (whose hand-writing is very clear and neat) on the responsibility and under the immediate superintendence of the Head Accountant, and the arrangement may perhaps, under the circumstance, be allowed to continue, though it is contrary to the rule laid down in paragraph 8 of G. O., No. 864, of the 17th March 1869.

Remarks of the Officiating Controller of Public Works Accounts.

The Head Accountant having to superintend the 2nd Accountant's work, and being himself responsible, I see no good reason for continuing the arrangements which requires the attention of two men, while that of one man (the Head Accountant) is alone necessary.

17. *Station Books.*—The Nominal Rolls from which these books are prepared are not kept on record, but are returned to the Overseers after examination in the Range Office. No remarks are entered in the Station Books by the Range Officer relating to his check measurements, neither are the latter noted in the copies of Overseers' lists furnished with the Station Books and Contractors' bills. The rules in this respect will in future be attended to.

18. *Register of Works.*—Resulting rates have not hitherto been entered. The omission will be at once supplied.

When work has sufficiently advanced to allow of rates being struck, the rates should always be entered, but not in the earlier stages of work.

If the man is at head-quarters looking after tools and other stock he should be treated as a member of the petty permanent establishment, the arrangement being apparently permanent.

19. A Storekeeper has been employed in the range for some years on a monthly salary of Rupees 7 for the charge of tools, and the amount debited, as in the case noticed in the Chittoor Range, to work estimates.

20. The pay of the following men have also been charged to work estimates:—

- (1.) A temporary Maistry employed for the superintendence of repairs to various tanks damaged in 1873.
- (2.) Coolies engaged occasionally for the measurement of different works.

21. As these men are employed not only on the particular work to which their pay is debited but also on several others, it has been deemed advisable to notice the circumstance here in order to its being ascertained for future guidance whether the arrangement is objectionable.

No objection to works being charged, but there should be a fair distribution over the several works on which the men may be employed.

22. In November last it was ordered by Government that an increased rent of Rs. 20 should be paid by Lieutenant Bevan from the 1st idem for the public quarters which he occupies as a residence. The old rate, however, of Rupees 15 continues to be paid, as no repairs have yet been carried out to the building.

G. O., No. 2,776, dated 15th November 1873.

WALLAJAH RANGE.—Last inspection made in December 1870—*Vide* G. O., No. 175, dated 31st January 1871. Ensign and Deputy Assistant Commissary T. Smithers assumed charge in August 1872.

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13th April 1874.*

Statement showing the condition of the Records.

List of Accounts kept.	State of Account.	Reference to paragraphs in Report noticing account.
<i>Cash Accounts.</i>		
Cash Book	Up to date, complete, correct and neat ...	
Cash Abstract of Receipts and Disbursements	Do. do. do. ...	
Overseers' Cash Accounts	Do. do. do. ...	
Cash Account Current	Do. do. do. ...	
Range Pass Book	Do. do. do. ...	
Treasury Remittance Book	Do. do. do. ...	Paragraph 23.
<i>Miscellaneous.</i>		
Station Books	Up to date, incomplete, incorrect, neat ...	
Register of Works	Do. complete, correct and neat ...	
Progress Reports	Do. do. do. ...	Paragraph 24.
Half-yearly Return of Tools and Plant	Do. do. do. ...	
Return of Public Buildings	Do. do. do. ...	
Schedule of Deposits	Do. do. do. ...	

23. *Treasury Bank Book.*—The authorized form referred to in Circular No. XXVI. of November last, has been adopted from the 1st January, but on the date (30th idem) of the inspection of the Range Accounts, the old form of book was received from the Chendragherry Treasury. The Treasury Officer will be requested to adhere to the new form of book which was sent to him on the 20th to be written up in accordance with the Accountant-General's instructions.

24. *Station Books.*—In a few cases no Nominal Rolls of work-people have been maintained, the number employed on the section of road concerned being fixed by the Range Officer and periodically checked by the Overseer. The quantity of material received during the month for road repairs is noted in the Station Books, as also in the Pit Measurement Books, but no memorandum is kept of the quantity used. A statement in the authorized form for "materials at site" will in future be furnished to the Range Officer with each Station Book.

25. As a rule, work is carried out by departmental agency, but in some instances repairs to tanks are entrusted to the villagers for execution as job or task-work. In lieu, however, of the prescribed form (F) of Station

Remarks by the Officiating Controller of Public Works Accounts.

The statement of "materials at site" referred to is that at foot of Form CI, CII, and CIII of the Madras Manual. It is not suited for road metal, and I have therefore (paragraph 5) recommended the use of another form.

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Book, the form* for works below Rupees 2,500 is used in which are recorded measurements of the work performed and the name of the party to whom payment is made. No receipt of the letter is taken, but a note is entered by the Overseer of the date of payment, and the first opportunity which subsequently offers is availed of by the Range Officer to inspect and check the quantity of work done. The arrangement is represented by the Range Officer to be attended with advantage, inasmuch as the delay which would otherwise occur in making final payments to the villagers is avoided. It appears however opposed to the rule† which requires such works to be inspected by the Range Officer prior to final payment, and the matter is therefore noticed here.

Remarks by the Officiating Controller of Public Works Accounts.

The District Engineer should consider the matter in all its bearings within the range. It seems to me that as a head man represents each gang or body of labourers or workmen, the arrangement sanctioned by Government in G. Os., Nos. 1,329 and 2,769, of 14th May 1872 and 14th November 1873, respectively, should be followed.

No objection to the arrangement.

26. Store-sheds are maintained at Polur, Ranegunta, Chendragerry, and Zairapett, for tools required for use on the several roads in the Wallajah Range, and a Watchman is employed at each shed, and their pay debited to the road allotments.

27. A temporary Maistry is also employed for the supervision of the repairs to three roads in the Arcot Cantonment, and his salary, Rupees 30 per mensem, debited to two of the roads, viz., Rupees 20 to the Great Western Trunk Road, and Rupees 10 to the road from Ranepet to Bombay.

28. *Deposits.*—In May 1871 a sum of Rupees 1,174-13-1 was received from the Tahsildar as a contribution towards the construction of a School-house at Wallajahpett and credited to Deposits. The amount is still outstanding, though the accounts of the work were closed in July of last year.

The distribution of the man's salary should extend to the third road.

This and other balances under Deposits will shortly be adjusted. On this particular item it has been necessary to address the Accountant-General of Madras for certain information.

MADRAS,
17th February 1874.

(Signed) J. MILLS,
Deputy Controller of P.W. Accounts.

FORWARDED to the Secretary to Government, Public Works Department, for information.

(Signed) T. MOSS,
Offg. Controller of P.W. Accounts.

* The form referred to is somewhat different to the forms of Station Books included in the Manual of Accounts. This, however, is not of much consequence, and the point to be considered is how to work within the rules without throwing difficulties in the way of getting labour—difficulties which will probably be increased if labourers are kept waiting for what they have earned till the Range Officer can inspect the work done.
† Vide G. O., No. 869, dated 19th March 1873.

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13th April 1871.*

Statement and issues of Road metal during the month of June 1873.

Name of Road.	Mile.	Balance at road side on 1st May 1873.	Received during the month.	Total.	Expended during the month.	Balance at road side on 30th June 1873.	Remarks.
2nd Section of the Road.	18 21	RS. 1,000 300	RS. 3,300 2,700	RS. 4,300 3,000	RS. ... 500	RS. 4,300 2,500	

No. 100. Endorsement of the Officiating Controller of Public Works Accounts dated Fort St. George, 26th February 1874, No, 7,634.

Note of an Examination made of the Accounts of the Serulur Range of the Chingleput District on the 15th January 1874.

Last inspected in July 1871—Vide G. O., No. 84, dated 16th August 1871. Mr. W. A. Goodchap, Executive Engineer in charge.

1. The accounts were carefully, minutely, and thoroughly examined in accordance with the instructions communicated in the Accountant-General's Circular, No. 29, of the 15th October 1873. Their actual state is noticed in the following table below, in which is given a brief description of the points requiring attention.

2. Inquiries were made regarding the cost of work executed as compared with the estimated rates, and no excess was discovered.

3. The cash in hand (Rupees 5) on the date of inspection corresponded with the balance recorded in the Cash Book.

Remarks by the Officiating Controller of Public Works Accounts.

Statement showing the condition of the Records.

List of Accounts kept.	State of Account.	Reference to paragraphs in Report noticing account.
<i>Cash Accounts.</i>		
Cash Book	Up to date, incomplete, correct and neat ...	Paragraph 4.
Range Pass Book	Do. do. do. do. ...	Do. 5.
Cash Accounts of Overseers	Do. complete, do. ...	
Treasury Remittance Book	Do. do. do. ...	
Cash Abstract Books of Receipts and Disbursements	Do. do. do. ...	
Cash Account Current	Do. do. do. ...	
<i>Stock Accounts.</i>		
Account Current	Do. do. do. ...	
<i>Miscellaneous.</i>		
Station Books	Do. incomplete, do. ...	Paragraph 6.
Register of Works	Do. complete, do. ...	
Progress Report	Do. do. do. ...	
Petty Contractors' Account	Do. do. do. ...	
Contractors' Ledger	Do. do. do. ...	
Schedule of Miscellaneous Advances	Do. do. do. ...	
Return of Public Buildings	Do. do. do. ...	
Half-yearly Return of Tools and Plant	Do. do. do. ...	

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13th April 1874.*

Remarks by the Officiating Controller of Public Works Accounts.
Vouchers should be numbered and the numbers on them should agree with those entered in the Cash Book.

4. *Cash Book.*—Vouchers are not numbered, though numbers are inserted in the column provided for the purpose in the Cash Book. They are, however, carefully arranged and kept together for easy reference.

3. *Range Pass Book.*—The entries for October 1873 and January 1874 were compared with those for the same months in the counterfoils of Cheque Books and in the Range and Overseers' Cash Books and found correct. At the time of inspection the Treasury Pass Book had not been received back from the Treasury Officers to whom they had been previously returned with a view to being written up in the manner explained in the Controller's Circular No. XXVI. of the 20th November last.

6. *Station Books.*—Notes regarding examination and measurement of work by Range Officer are not entered, but all check measurements taken by himself or the Sub-divisional Officer are noted in the Pit Books, except in cases where the work may be small, when the copies of original measurements filed with the Station Books are initialed by the Inspecting Officer in token of having been check measured.

7. *Stock.*—The stock in hand is valued at Rupees 255, and consists of 510 cubic feet of granite received over in April last from Executive Engineer Mr. Harington, on the amalgamation of the East Coast Canal Range with the Serulur Range. The material will be made use of as soon as possible.

Brief remarks should be entered by the Range Officer in the space reserved for the purpose in Station Books which should be complete in themselves.

(Signed) J. MILLS,
Deputy Controller of P. W. Accounts.

FORWARDED to the Secretary to Government, Public Works Department, for information.

(Signed) T. MOSS,
Offg. Controller of P. W. Accounts.

No. 101. ORDER THEREON, 13th April 1874, No. 951.

ACCOUNT, No. 8.
In communicating these reports on the examinations of Range Accounts to the District Engineers of North Arcot and the District Engineers concerned being drawn to the attention of the Officiating Controller, it is observed that in the examination of the Chittoor Range Accounts made in March 1871, the Controller then pointed out the necessity of opening a register for the work

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"constructing road from Venkataghierrycottah to Coopum, estimate Rupees 65,000," and the District Engineer of North Arcot will explain why this has not yet been done. The attention of the District Engineer is also drawn to the old stock of hardware which has remained several years unutilized in the same range.

2. The Controller will make the necessary arrangements to ensure the "Treasury Account with Range Officers" being always ready for inspection at future examinations of Range Accounts, and he will bring to the notice of the Accountant-General of Madras all instances of delay on the part of the Treasury Officers in furnishing this Account Current when called upon.

3. As it appears from Controller's Circular No. XXVI. that several Range Officers have confused the Treasury Account Current with Range Officers required by the Accountant-General with the Range Officers Account Current with the Treasury which in paragraph 1, Section II. of the Madras Manual of Accounts has been ordered to be carefully kept up in Form R; the Controller will issue the necessary instructions to all Range Officers to ensure the Manual being carefully adhered to on this point. The free circulation of the Treasury Account itself, and not extracts from it, between the Bank or Treasury and the Range Officer is absolutely necessary; and as a comparison of it with the Range Account will at once show the cheques uncashed, and will afford to the Range Officer every information he may require, the duplicate copy of the Treasury Account need not be kept up in the Range Office. An extra column should, however, be entered in the Range Accounts, Form R, showing the dates on which the cheques were cashed, the information being taken from the Treasury Account.

4. The suggestions made by the Officiating Controller to introduce a system of Stock Account for the gravel and metal collected and expended on the repair of each mile of a road appears to His Excellency the Governor in Council quite unnecessary if not impracticable. Anything more than the simplest form of Station Book accompanied by Nominal Rolls and Measurement Books is not required in checking the expenditure, and all details in carrying out the repairs to roads must be left entirely to the District Engineer and his subordinates, or to whomsoever the work may be entrusted.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the District Engineer, Chingleput.
" " " North Arcot.
" " " Officiating Controller of Public Works Accounts.

Exd. E. C. Shunker.
Spare Copies

*Notes of an Examination made
of the Accounts of the undermentio-
-ed Ranges of the North Arcot
District in January 1874.*

Inspected on the 27 January
Chittur Range. H. _____ 28 H. _____
Tellur H. _____ 29 H. _____
Kolur H. _____ 30 H. _____
Mallapah H. _____

*Remarks by the Offg.
Controller of P. W. Accts.*

*1. The accounts
were carefully, minutely
and thoroughly ex-
-amined in accordance
with the instructions
communicated in
the Accountant General
Circular No. 29, of the
15 October 1873. Their
actual state is noted
in the following*

*+ Application made
to the Officer in charge*

Tables, under each of which is given a brief description of the points requiring attention.

2. Particular enquiries were made in each Range regarding the cost of work executed as compared with the estimated rates and in no case was any excess discovered.

3. The cash in hand on the date of inspection was counted and found to correspond with the balances recorded in the several Cash Books.

Sanctioned by the S.D.O. Controller of P.W. Dept.

Chittoor Range
 Last inspected in March 1874. vide G.O. No. 103 of 27 April 74.
 Range Officer, supervisor J. Mathasaraath. Iyer per
 Assumed charge in July 1874.
 Statement showing the condition of the records.

List of accounts kept	State of account	Reference to item in Report relating accounts.
<u>Cash accounts.</u>		
Cash Book — up to date. complete. correct and neat.		3
Cash amount, oversan —		
— Abstract of Receipts and Disbursements —		
— Account Current —		
Treasury Remittance Book —		
Range Pass Book — up to date. Incomplete. correct and neat.		Para 4
<u>Stock Accounts.</u>		
Account Current — up to date. complete correct and neat.		9
<u>Miscellaneous.</u>		
Station Book — up to date. Incomplete. correct and neat.		5
Register of works —		7
Progress Report — up to date. complete. correct and neat.		
petty Contractor's Account —		8
Contractor's Ledger —		
Return of public Buildings —		
Half yearly Return of works and Plant —		

4. Range Pass Book. Owing to frequent absence from Head quarters at the time the Treasury bank books are received back from the Treasury officers, the entries therein are generally verified by the Head accountant, but whenever the Range Officer has an opportunity

of making the examination himself it is avoided of. Notes of such examination are not at present recorded in the Range copy of Pass Books.

Remarks by the Chief Controller of P.W. accounts. The Range Officer should make it a point to examine the Pass Book at least once a month.

5. Station Books. In

some instances quantities only of material collected for road repairs have been entered on the back of the Station Books, and in others no record appears to have been kept of the quantity used. The matter has engaged the attention of the Range Officer and he has issued instructions for a statement being furnished by the owners of the material received and used during each month and remaining in hand at its close.

As the material collected for Road repairs should be shown by miles and as there is no prescribed form for the purpose in the Presidency, I would suggest the introduction of form No. 33 of the Public Works Code of the Government of India. A copy of the form is attached.

6. For some years past two watchmen have been employed in the Range for the charge of tools kept in store for use on roads, their pay Rs. 6 and 4 respectively

These men being employed at head quarters and the arrangements being permanent they should be classed as members

Remarks by the Officiating Controller of P.W. accounts.

members of the Petty Establishment I think and the District Engineer might be asked to satisfy himself of the necessity of having two men at the same place.

† Road from Venkatasagari - collah to Coopum, Estimate Rs. 65,000.

† This is a copy of a Register for the work done for the road with the following particulars: -
1. Name of the contractor
2. Date of work
3. Amount of work done
4. Amount of money paid
5. Date of payment
6. Name of the person who paid
7. Signature of the person who paid
8. Signature of the person who received
9. Signature of the person who issued
10. Signature of the person who received

This is an extraordinary arrangement - purporting to send to the Controller a copy of what is not really kept up.

being debited to the estimate for the road from Chittoor to Tumool. The matter is noticed here, as also further on a similar arrangement in the Polur and Wallapah Ranges, in order, if deemed irregular, to its continuance being prohibited.

7. Register of Works. This book is maintained for all works, except annual repairs to roads, estimated to cost Rs. 2500 and upwards. In the case, however, of the road marginally noted some difficulty had been experienced in writing up the Register. This has now been removed and the Range Officer expedited to have the Register completed by the end of the month.

8. Petty Contractors Account. No copy is kept on record in the Range Office of the abstract of Petty Contractors transactions entered in

the copy of Contractor's Ledger submitted to the Controller with the monthly accounts, but one will hereafter be maintained.

9. Stock. a number of bolts, hinges, &c., valued at Rupees 34-10-00 has been borne on the Stock accounts for several years past. No opportunity has yet offered for their being utilized on works, and no sale can be obtained for them at Chittoor.

Vellur Range

Last inspected in December 1871. vide G. O. No. 175, dated 31st January 1871.

Range Officer Mr. Subbaraya Charan, Assistant Engineer. assumed charge in July 1871.

Statement

Remitted by Mr. A. H. J. Controller at 10.20.20

Account of the works done in the Vellur Range during the year 1871-72.

Statement showing the condition of the Records.

List of accounts kept	State of account	Reference to paras in report touching account
<u>Cash Accounts</u>		
Cash Book	Up to date. Incomplete. correct and neat	Para 10
Range Pass Book	Up to date. Incomplete. correct and neat	" 11
Cash accounts of overseers	Up to date. Complete. correct and neat	" 12
Abstract of Receipts	Up to date. Complete. Incomplete. not neat	" 13
Account of hisbursements	Up to date. Complete. Incomplete. neat	" 13
Account Current	Up to date. Complete. Correct and neat	
Treasury Remittance Book	Up to date. Complete. Correct and neat	
<u>Stock Accounts</u>		
Nil.		
<u>Miscellaneous</u>		
Station Books	Up to date. Incomplete. correct & neat	" 14
Register of works	Up to date. Incomplete. correct & neat	" 15
Progress Report	Up to date. Incomplete. correct & neat	" 15
Petty Contractor's acct.	Up to date. Complete. correct & neat	
Contractor's Ledger	Up to date. Incomplete. correct & neat	
Register of Public Buildings	Up to date. Incomplete. correct & neat	
Half yearly Return of tools and Plant	Up to date. Incomplete. correct & neat	

10. Cash Book. The numbers of the vouchers by which they should be recognized

in the cash book are not written on them and much delay is in course - queries entailed in the examination of the entries.

The omission has been pointed out to the Head Accountant who will take care that all vouchers are in future numbered with reference to the cash book.

11. Range Pass Book. The entries have not been verified with the Treasury bank books since the end of November owing to the non-return of the latter to the Range Officer. The book, however, belonging to the Tellicherry Treasury was received back just as the examination of the accounts was completed, and as on inspection it was found to be not in accordance with the prescribed form, the Range Officer was instructed to return it for correction.

Remarks by the Offg. Controller of P.W. Accts.

Vouchers should be numbered and the numbers borne by them should be entered in the cash books in the column intended for the purpose.

The Range Pass Book here referred to is peculiar to Madras and is kept up by the Range Officer from the central Treasury Pass Book which should be kept in duplicate to allow one of them being at once returned to the Range Officer from the Treasury, after detaching the cheques paid. The intended arrangement has evidently not been followed, but as there has been recent correspondence on the subject, observance of rule may be expected in future. When delay occurs on the part of the Treasury, the fact should be reported to the Controller of P.W. Accts. for notice to the Accountant General of Madras.

Remarks by the Offg. Controller of P.W. Accts.

12. Abstract of Receipts. The entries for October have not been carefully made. Several corrections occur which should have been avoided and in two instances mistakes had been made in the entries in the column 'Cash from Treasury'.

13. Abstract of Disbursements. The entries in this book also have not in every case been correctly posted. Outlay under Military, and Agricultural having been lumped together and recorded under one head as 'Ordinary'. The mistake is owing to the old form of abstract book having been used without the necessary corrections in the heads of account. New forms of cash abstract books being now available the Range Officer has been instructed to apply for copies for his office use.

14. Station Books. The only works carried out

by Departmental Agency are the annual repairs to roads for which mi-
-trap rollers are generally employed and paid monthly on acquittance rolls furnished with the overseer's cash accounts. In those cases where station books and nominal rolls are maintained - Statements of material received and used are sometimes omitted to be given, but whenever such omissions are noticed by the Range Officer they are pointed out to the subordinates concerned.

15 Register of Works. This is at present kept up in separate sheets, but it will now be bound and supplied with an Index.

Polar Range

Last inspected in March 1871. Trade Co. No 153, 527 April 1871.
Range Officer, Lieut. G. Beran. Assistant Engineer assumed charge in May 1875.

Remarks by the official Controller of P.W. works

See remarks against page 5

Statement

Statement showing the condition of the Records.

List of accounts kept	State of account.	Reference to paras in report against account
<u>Cash Accounts.</u>		
Cash Book. _____	Up to date. Complete correct and neat	Para 16
Range Pass Book. _____	_____ \$ _____ \$ _____	
Overseer cash account _____	_____ \$ _____ \$ _____	
Cash abstract of receipts and disbursements _____	_____ \$ _____ \$ _____	
_____ account current _____	_____ \$ _____ \$ _____	
Treasury Remittance Book _____	_____ \$ _____ \$ _____	
<u>Miscellaneous.</u>		
Station Books _____	Up to date. Incomplete. Correct & neat	17
Register of works _____	_____ \$ _____ \$ _____	18
Progress Report _____	Up to date. Complete. Correct & neat	
City Contractor's account _____	_____ \$ _____ \$ _____	
Contractors Ledger _____	_____ \$ _____ \$ _____	
Register of Public Buildings _____	_____ \$ _____ \$ _____	
Half yearly Return of Hothouse plant _____	_____ \$ _____ \$ _____	

Remarks by the Offg. Controller of P.W. works.

The Head accountant having to superintend the 2^d accountant's work and being himself responsible, I see no good reason for

16. Range Cash Book. The entries are made by the 2^d accountant / whose hand writing is very clear and neat / on the responsibility and under the immediate superintendence

Continuing

of the Head Accountant,
and the arrangements

may perhaps under the
circumstances be allowed to
continue, tho' it is contrary
to the rule laid down in
para. 6 of G. O. No. 164, of the
17th March 1869.

17. Station Books - The
nominal rolls from which
these books are prepared are
not kept on record, but are
returned to the overseers after
examination in the Range
Office. No remarks are en-
tered in the Station Books
by the Range Officer relating
to his check measurements,
neither are the latter noted
in the copies of overseers
lists furnished with the
Station Books and Contractors
bills. The rule in this res-
pect will in future be
attended to.

Remarks by the Offg.
Controller of P. W. Dept.

Continuing the arrangements
which require the attention
of two men while that of
one man (the H. Accountant)
is alone necessary.

Remarks by the officiating
Controller of P. W. Dept.

When work has
sufficiently advanced to
allow of rates being struck,
the rates should always be
entered, but not in the
earlier stages of work.

If the man is at Head
Quarters looking after tools
and other stock, he should
be treated as a member
of the Petty permanent
Establishment, the ar-
rangement being
apparently permanent.

X

18. Register of Works. Re-
- sulting rates have not
hitherto been entered. The
manner will be at once
supplied.

19. A Store Keeper has been
employed in the Range for
some years on a monthly
salary of Rs. 7 for the charge
of tools and the amount
debited, as in the case
noted in the Chittur Range
by the Estimator.

20. The pay of the following
men have also been charged
to Work Estimates.

1. A temporary masonry employed for the
superintendence of repairs to various
tanks damaged in 1872.
2. Coolies engaged occasionally for the
measurement of different works.

No objection to works
being charged, but there
should be a fair
distribution over the
several works on
which the men may
be employed.

21. As these men are
employed not only on the
particular work to
which their pay is debited,
but also on several others,
it has been deemed
advisable to notice
the circumstance here
in order to its being

ascertained for future guidance whether the arrangement is objectionable.

Remarks by the C.P.F. Controller of P.W. works.

22. In November last, it was ordered by Government that an increased rent of Rs 20 should be paid by Lieutenant Devan from the 1st Idar for the public quarters which he occupies as a residence. The old rate, however, of Rupees 15 continues to be paid as no repairs have yet been carried out to the building.

Wallaiah Range

Last inspection made in Dec. 1871 by G. C. H. 175, 8/31 Jan 72. Ensign and Deputy Assistant Commisary, J. Smith. Reported sharp in August 1872.

Statement showing the condition of the records.

List of accounts kept	State of accounts.	Reference to para in Inspection Report not in Account.
<u>Cash Accounts.</u>		
Cash Books	Up to date. Complete. correct. neat.	
Abstract of Receipts and Disbursements	_____	
Overseers cash acct.	_____	
Cash account current	_____	Para 23
Treasury Bank Book	_____	
Treasury Remittance Book	_____	
<u>Miscellaneous.</u>		
Station Books	Up to date. Incomplete. In correct. neat.	Para 24
Register of quarters	Up to date. Complete. correct. neat.	
Property Reports	_____	
Half yearly Return of Tools & Plant	_____	
Return of Public Buildings	_____	
Schedule of Deposits	_____	

23. Treasury Bank Book. The authorized form referred to in Circular No 28 of November last has been adopted from the 1st January, but on the date (30 Idar) of the inspection of the Range accounts, the old form of book was received from the Chendragerry

Statement

Treasury - The Treasury
Officer will be requested
to adhere to the new form of
books which was sent to him
on the 20th to be written up
in accordance with the
Accountants General's
instructions.

24 Station Books. In

a few cases no nominal

rolls of work-people have

been maintained, the number

employed on the section of

road concerned being fixed

by the Range Officer and

periodically checked by the

Overseer. The quantity of

material received during the

month for road repairs is

noted in the Station books,

as also in the pit measure-

-ment books, but no memo-

is kept of the quantity

used. A statement in

Remarks by the Off.
Controller of P.W. works

Remarks by the Officials
Controller of P.W. works.

The statement of
materials at all referred to is
that at foot of form CI, CII, + CIII
of the Madras Manual. It is
not suited for Road metal,
and I have therefore (para 5)
recommended the use
of another form.

the authorized form for
materials at all will
in future be fur-
-nished to the Range
Officer with each
Station Book.

25. As a rule work is
carried out by departmental
agency - but in some instances
repairs to tanks are entrusted
to the villagers for execution
as job or task work. In some
however, of the prescribed form
(F) of Station book, the form
for work below Rs 2,500

* The form referred to
is somewhat different
to the forms of Station books
included in the Manual
of Accounts. This, however,
is not of much consequence
and the point to be
considered is how to work
within the rules without
throwing difficulties in
the way of getting labor.
difficulties which will
probably be increased
if laborers are kept
waiting for what they
have earned till the
Range Officer can
inspect the work done.

is used in which are recorded
measurements of the work
performed and the name of the
party to whom payment is
made. No receipt of the labor
is taken but a note is entered
by the overseer of the date of
payment, and the first
opportunity which
subsequently offers

The District Engineer
should

is avoided by the Range Officer to inspect and check the quantity of work done. The arrangement is represented by the Range Officer to be attended with advantage inasmuch as the delay which would otherwise occur in making final payments to the Vallappi is avoided. It

appears however opposed to the rule which requires such work to be inspected by the Range Officer prior to final payment and the matter is therefore noticed here -

26. Stone sheds are maintained at Polur, Panapatt, Chendragerry, and Zairapatt, for tools required for use on the several roads in the Wallappi Range, and a watchman is employed at each shed and their pay debited to the road allotments.

issue of the...
should...
in all...
the...
as a...
represent...
body...
-turn, the...
franchised...
-ment in...
and 27th...
and in...
repective, should be...
followed.

Trade & Co. 2nd Feb 1874

No objection to the arrangement.

works by the Officer in charge of P.W. Acc't.

The distribution of the... salary should... to the third...

his and other balances... Deposits will shortly... adjusted - on this... particular item, it has... necessary to address... Accountant General... Madras for certain... remuneration -

27. A temporary masonry is also employed for the supervision of the repairs to three roads in the Arcot Cantonment and his salary, Rs 20 per mensem debited to two of the roads, viz: Rs 10 to the Great Western Trunk Road, and Rs 10 to the Road from Panapatt to Pambay.

28. Deposits. In May 1874 a sum of Rs 1174.13.1 was received from the Sahsida as a contribution towards the construction of a school house at Wallappi - pett and credited to Deposits. The amount is still outstanding, though the accounts of the work were closed in July of last year.

Madras 14th February 1874. [signed] J. Mills Deputy Controller

Forwarded to the Secretary to Government, Public Works Department, for information.

i of the Controller of... i of the... 26 Feb 1874

[Signature]

Statement and issues of Road Metal
during the month of June 1873.

Name of Road	Mile	Balance at road side on 1st May 1873.	Received during the Month	Total	Expended at road side during the Month 1873.	Balance on 31st June 1873.	Remarks
2nd Section of the Road.	18	1000	3300	4300	-	4300	
	21	300	2700	3000	500	2500	

P. 28. 1874 Department
Pro. of Jor. & Crib
Form, No 1206.

The Controller of
Public Works and
Buildings

The Secretary
to Government
Public Works and
Buildings

1/2 of 1/2

Dated 26 February 1874
No 28

No 7633

Submitting with remarks
note of an examination
made of the accounts of
certain ranges of the
North Area with in
January 1874 by
by Controller of
P.W. and B.

No 951-13 April 1874

Note of an Examination made of the
Accounts of the Scraper Range of the
Chingleput District on the 15 Jan 1874

Last inspected in July 1871. vide G.O. No 84 of 15 August 71.
Mr. W. A. Goodchap Executive Engineer in charge.

Remarks by the Offg.
Controller of P.W. and B.

1. The accounts were
carefully, minutely,
and thoroughly examined
in accordance with
the instructions com-
municated in the
Circular no 29 of the
15 October 1873. Their
actual state is noticed
in the following table
below which is given
a brief description
of the points requiring
attention.

2. Enquiries were
made regarding
the cost of work
executed as compared

No 99
Chingleput

with the estimated rates and no excess was discovered.

Remarks by the Offg. Controller of P. W. Const.

3 The cash in hand / P. 5 / on the date of inspection corresponded with the balance recorded in the ~~cash~~ Cash Book.

Statement showing the condition of the records

List of accounts kept	State of account.	Reference to paras in report noticing account
<u>Cash accounts.</u>		
Cash Book	Up to date. Incomplete. Correct & neat	Para 4
Range Pass Book	Up to date. Incomplete. Correct & neat	" - 5
Cash accounts of Overseers.	Up to date. Complete. Correct and neat	
Treasury Remittance Book	Up to date. Complete. Correct and neat	
Cash at Post Office of Receipts and Disbursements.	Up to date. Complete. Correct and neat	
Cash account current.	Up to date. Complete. Correct and neat	
<u>Stock accounts.</u>		
Account current.	Up to date. Complete. Correct and neat	
<u>Miscellaneous.</u>		
Station Books	Up to date. Incomplete. Correct & neat.	Para 6
Registers of Works.	Up to date. Complete. Correct and neat.	
Progress Report	Up to date. Complete. Correct and neat.	
Relief Contractor Account.	Up to date. Complete. Correct and neat.	
Contractor Ledger	Up to date. Complete. Correct and neat.	
Schedule of Miscellaneous Advances.	Up to date. Complete. Correct and neat.	
Return of Public Buildings.	Up to date. Complete. Correct and neat.	
Half yearly Return of Tools & Plant.	Up to date. Complete. Correct and neat.	

Remarks by the Offg. Controller of P. W. Const.

Vouchers should be numbered and the numbers on them should agree with those entered in the Cash Book.

4 Cash Book - vouchers are not numbered, though numbers are inserted in the column provided for the purpose in the cash book. They are, however, carefully arranged and kept together for easy reference.

5 Range Pass Book - The entries for October 1893 and January 1894 were compared with those for the same months in the counterfoils of cheque books and with Range and Overseer Cash Books and found correct. At the time of inspection the Treasury Pass Book had not been received back from the Treasury officers to whom they had been previously returned with a view

to being written up
in the manner ac-
-claimed in the
Controller's Circular
No 26 of the 20 November
last.

6. Station Books. Notes
regarding excavation
and measurement of
work by Range Officers
are not entered, but
all check measurements
taken by himself or
the sub Divisional
Officers are noted in
the pit books, except
in cases where the
work may be small,
when the copies of
original measure-
ments filed with the
Station Books are
initialed by the
Inspecting Officer
in token of having
been checked
measured.

Remarks by the Offg.
Controller of P.W. works.

Brief remarks
should be entered
by the Range Officer
in the space reserved
for the purpose in
Station books which
should be complete
in themselves.

Remarks by the officiating
Controller of P.W. works.

7. Stock. The stock
in hand is valued at
Rs 255 and consists of
510 Cubic feet of granite
reserved over in April
last from Executive
Engineer, Mr. Harrington,
on the amalgamation
of the East Coast canal
Range with the regular
Range. The material
will be made use of
as soon as possible.

Madras 14 February 1874.

Signed/ J. Mills
Offg. Controller

No 7634

Forwarded to the Secretary to Government,
Public Works Department, for
information -

Office of the Controller of
Public Works account.
Feb 26 1874.

Offg. Controller of P.W. works.

P. W. 1874 Depart
Pro-off for April
No 1207.

From.

The Controller of
Public Works, accts.

To.

The Secretary
Government,
Public Works Dept.
Fort St. George.

Dated 28 Feb 1874

Part 28 — " —

No 7634

Submitting with re-
marks, notes of an
examination made
of the accounts of the
Revenue Range of the
Chingleput District
in Jan'y 74 by the
Dy. Controller of
P.W. accounts.

No 951-13 April 74.

Recd 16
951 J. W. Dept.

Proceedings of the Madras Government
Under date the 16th March 1874.
Read the following.

From the Offy Controller of
P.W. Accounts.

From - Dy - Do.

(Here enter No 7633 of 26 Feb 74)

(Here enter No 7634 of 26 Feb 74)

In communicating
these Reports on the Examin-
ations of Range Accounts
to the District Engineers
of North Arcot and Chingleput with a view to the
attention of the Range
Officers concerned being drawn
to the remarks and sug-
gestions of the Officiating
Controller

M
1873

No 100

Controller; it is observed that
in the examination of the
Chitoor Range Accounts
made in March 1871, the
Controller then pointed out
the necessity of opening a
Register for the work con-
structing road from Venka-
higuda to Coopers-
estimate Rupees 5,000, and
the District Engineer of
North Arcot will explain
why this has not yet been
done. The attention of the
District Engineer is also
drawn to old stock of Hard
ware which has remained
several years unutilized
in the same Range.
The

The Controller will
make the necessary arrange-
ments to ensure the Treas-
ury Accounts with Range
Officers being always ready
for inspection at future
examinations of Range
Accounts, and he will
bring to the notice of the
Accountant General of Madras
all instances of delay on
the part of the Treasury
Officers in furnishing
this A/C when called
upon.

As it appears from
Controller's Circular No. 11
that several Range Officers
have compared the Treasury
A/C with Range
Officers

Why not the latter
or the former?
1871

Controller; it is observed that
in the examination of the
Chitoor Range Accounts
made in March 1871, the
Controller then pointed out
the necessity of opening a
Register for the work con-
structing road from Venka-
higuda to Coopers-
estimate Rupees 5,000, and
the District Engineer of
North Arcot will explain
why this has not yet been
done. The attention of the
District Engineer is also
drawn to old stock of Hard
ware which has remained
several years unutilized
in the same Range.
The

The Controller will
make the necessary arrange-
ments to ensure the Treas-
ury Accounts with Range
Officers being always ready
for inspection at future
examinations of Range
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bring to the notice of the
Accountant General of Madras
all instances of delay on
the part of the Treasury
Officers in furnishing
this A/C when called
upon.

As it appears from
Controller's Circular No. 11
that several Range Officers
have compared the Treasury
A/C with Range
Officers

Why not the latter
or the former?
1871

Officers required by the Account-
ant General with the Range
Officers Agreement with the
Treasury which in Part I
Section II of the Madras
Manual of Accounts has
been ordered to be carefully
kept up in Form A. The
Controller will issue the
necessary instructions to
all Range Officers ^{to} ~~which~~
will ensure the Manual
being carefully adhered to
on this point. The free
circulation of the Treasury
Acct. ~~by~~ itself, and not
Extracts from it, between the
Bank or Treasury and the
Range Officer is absolutely
necessary; and as a comparison
of

18
of it with the Range Accounts
will at once show the Cheques
uncashed, and will afford
to the Range Officer every
information he may
require, the duplicate
Copy of the Treasury
Account need not be
kept up in the Range
Office. An extra column
should however be
entered in the Range
Accounts Form B showing
the dates on which the
Cheques were cashed, the
information being taken
from the Treasury Account.
The suggestions
made by the Officiating
Controller

Controller to introduce a
system of Stock Account
for the gravel and metal,
collected and expended on
the repair of each mile
of a Road appears to
His Excellency the Governor
in Council quite unne-
cessary if not impracticable.

Anything more than
the simplest form of
Station Book accompanied
by Nominal Rolls and
measurement Books is
not required in checking the
expenditure; and all
details in carrying out
the Orders to Roads
must be left entirely to
the District Engineer and

his Subordinates, or to
whomever the work
may be entrusted -

Elk G.M.W.

J. D. E. Chingford ✓
" " H. Great ✓
" Controller ✓
L. Capricious to all 20/4/74.

the ...
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...

July 17th

99-101

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1207



Govt. of 1874 Madras.

PUBLIC WORKS.

The District Engineer
Chingleput

Dated

Recd.

Encl.

G. O. 13th April 1874. No. 951

No. 99 @ 107

Accounts -

Passing orders on the
Reports of the Dy Controller
and Accounts on the results
of examinations of the

Accounts of the
the Dy Controller
to and the attention
of the Range Officers concerned

to the person who