

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	657	Press
~~B.P. No.~~		~~Mis.~~
Dated	8 - 3 -	1875
		~~195~~

Original

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
8th March 1875*

3 The Cash Book is carefully written up, and the receipts and payments have been entered in regular order. Some of the receipts from the Oosoor and Kistnagherry treasuries could not be verified with the entries in the counterfoils of Cheque Books the latter, being with the Range Officer. The amounts were therefore compared with the entries in the Range Pass Book and found in each case to agree.

The vouchers relating to each month's outlay are kept in separate packets, but they are not always filed according to their respective numbers or order, much time was therefore taken up in arranging them for comparison with the payments recorded in the Range Officer's Cash Book and Overseer's Cash Account. Taluq Overseer Serjeant Bragg's Station Book for work carried out at the Andivady Tank, in November 1874, had been mislaid.

The three Overseers employed in this Range are all permitted by the Range Officer to make small advances, generally amounting to 5 Rupees and seldom exceeding 10 Rupees in each case, for the purchase of material or the execution of earthwork. No separate receipts appear to be taken for these advances, but the amounts are shown in the bills as a deduction from the total value of material supplied or of work executed. The practice of allowing the Overseers to make such small advances may be necessary, but it seems desirable that receipts should always be taken from the parties to whom the advances are made, as well to support the amounts recorded in the Overseer's Cash Accounts as to prevent disputes arising at the final settlement of the bills for the works, etc., for which these advances may have been made.

4 The accounts selected for examination were those relating to the transactions for November 1874. On looking over the Cash Book for that month I observed the undermentioned charges against work estimates for Gumastahs and watchmen who, I was informed by the Deputy Accountant, had been employed for work in the Range and Overseers Offices.

Range Office

	RS	A	P
2 Gumastahs for 27 days	26	0	3
1 Watchman for 5 days	0	12	11
1 Do 26 days	4	3	2
Total	31	0	4

*Proceedings of the Madras Government, Public Works Department,
8th March 1875.*

charged to the estimate for a timber bridge on the Morapad road. Notes by the Controller of P. W. Accounts.

Kistnagherry Taluq Office

	RS	A	P.
1 Gumastah for 27 days	15	3	0

charged to the maintenance grant for the Great Western Road.

Darampoory Taluq Office

	RS	A	P
1 Temporary Writer for 26 days	9	12	0

charged to the maintenance grant for the Great Western Road.

The arrangement in respect to the Gumastahs has since been discontinued, but a watchman is still employed at the Range Office. His pay for December 1874 has been charged in the accounts to the maintenance grant for the Great Western Road.

See my letter to Government, No 8,681, of the 7th January 1875, paragraph 2. No doubt this watchman will be included in the statement expected from the District Engineer.

In the Oosoor Taluq, a Gumastah on Rupees 10 per mensem is employed for work connected with experiments in rice cultivation, but his services are said to be availed of by the Overseer for work in his office. There may be no objection to this arrangement provided the work for which the Gumastah is entertained is not neglected.

5 *Cash Abstract Books*—No entries have been made since the end of December. I have pointed out, as in the recent case of the Bangalore Range, that the posting of the transactions should not be left until the end of the month, but that both books should be written up as often as practicable. I have further explained to the Deputy Accountant that it would be an improvement if each item of disbursement was noted separately in the Cash Abstract Book. At present several items are blended together, and a great deal of time is in consequence taken up in tracing a correspondence between them and the items to which they refer in the Cash Accounts.

6 *Cash Account Current*—The office copy is written up monthly in the printed form. Each month's copy with copies of the other monthly accounts (excepting the Progress Report which is written up in a bound book) are kept together in a separate packet, with which are also placed the Range Officer's and Overseer's vouchers. It would be preferable, however, if the vouchers were kept separate and arranged as

recommended by the Controller last year, according to the order in which the transactions to which they refer appear in the Range and Taluq Cash Accounts, and this I explained to the Deputy Accountant

Notes by the Controller of P. W. Accounts

7 The rule relating to the immediate return of *Pass Books* to the treasury has been overlooked. At present they are only returned once a month to be written up. In future they will be returned as soon as possible after the entries have been examined by the Range Officer.

8 The *Stock Accounts* show a balance of Rupees 37-11-0, representing the value of six Chubb's locks obtained for use in the Range and Overseers' Offices.

These should be removed from Stock and debited to Tools and Plant since they are in use.

9 *Station Books*—Nominal rolls and lists of measurements are not filed with the Station Books, but are kept in separate packets. It would be an improvement if they were placed with the Station Books. Indeed, the rules require that such should be done with the measurement lists. The Range Officer has omitted to note in the space reserved for the purpose his remarks regarding examination and measurement of work.

10 The prescribed *Register of Books* has been opened out for all works estimated to cost Rupees 2,500 and upwards for which such a record has hitherto been required to be maintained, but it has not been paged neither has it been furnished with an Index. These omissions will be at once supplied.

No entries have been made for December, although the accounts for that month have been prepared and sent out to the Range Officer for signature.

11. A Return of *Public Buildings* was last prepared for the year ending 31st March 1874, and a copy has been retained in the Range Office records.

(Signed) J. MILLS,

Deputy Controller of P. W. Accounts

MADRAS,

7th February 1875

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

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

No 231. ORDER THEREON, 8th March 1875, No 657.

ACCOUNT, No. 19

It is very essential that the Range Officer should be present on occasions of inspection, and while on the one hand the

Controller should give timely notice of his visit to the District Engineer and Range Officer and should specify as far as practicable the date on which he will inspect, on the other, the District Engineer should forego his own claims on the time of the Range Officer, and enable him to be at his head-quarters on the comparatively rare occasions on which he is visited by the officers of the Account branch.

2 The following accounts and books appear to have been incomplete in form, or in arrears.—

Abstract of Receipts and Disbursements
Station Books.

Register of Works.

3 The District Engineer will take early occasion to see that all the defects noticed by the Controller in the Oosoor Range Accounts are made good, and that the entries and attachments in the shape of nominal rolls and measurements are regularly completed in future and report having done so.

4 The remarks of the Controller as to advances by Overseers are endorsed by the Government and will be attended to.

5 The Range Officer will be called upon for explanation relative to the unauthorized entry of petty establishment charges against works noticed by the Deputy Controller.

6 The observations of this officer generally as to defects in the manner of keeping up and arranging the records of expenditure will be communicated to the District Engineer and Range Officer for attention.

(True Extract)

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government.

To the Superintending Engineers.

„ District Engineers
„ Executive Engineer, Wynaad.
„ Controller of Public Works Accounts.

EX-1 S. T. Austin
Spare Copies

Notes of an examination made
of the Accounts of the Passover Range
of the Salem District in the 21st and 22nd
January 1875.

Last inspected in October 1871, vide
C. O. N^o 13 dated 1st December 1871 -
Conductor W. C. West Supervisor ac-
sumed charge in

by the Controller
Public Works Accounts. The accounts
were carefully ex-
amined in accord-
ance with the in-
structions contained
in the Accountant
General's Circular
N^o 29 of 15th October
1873. Their actual
state is noted in the
following table un-
der which is given
a brief description
of

Notes of an examination made
of the Accounts of the Cassiar Range
of the Salmon District in the 21st and 22nd
January 1875.

Last inspected in October 1871, vide
G. O. N^o 13 dated 4th December 1871 -
Conductor W. C. West Supervisor as-
sumed charge in

by the Controller
Public Works Accounts.

The accounts
were carefully ex-
-amined in accord-
-ance with the in-
-structions contained
in the Accountant
General's Circular
N^o 29 of 15th October
1873. Their actual
state is noted in the
following table un-
-der which is given
a brief description
of

Notes by the Controller of
Public Works Accounts.

of the points requiring
attention.

2. The Range Officer
was not able to be pre-
sent at the time of
my inspection being
engaged on duty in
a distant part of his
Range with the Dis-
trict Engineer. The
Head Accountant
also, who had been
employed for some time
in the Range, had left
a few days previous
to my arrival on trans-
fer to the Salem Range
Office; and his successor
was absent on leave.
The examination
had therefore to be car-
ried out with the
Deputy Accountant
who had been placed

in temporary charge
of the Range Accounts.

List of accounts kept

State of Accounts

Reference to
paragraphs in
Report showing
account

Cash Accounts.

Cash Book

Up to date, correct,
complete, neat.

Para 3, 4.

Subordinate Cash accounts

Do Do Do

Abstract of Receipts

In arrears, correct,
complete, neat.

Para 5

Disbursements

Up to date, correct,
complete, neat.

Para 6

Account Current

Up to date, correct,
complete, neat.

Para 7

Range Pais Book

Do Do Do

Treasury Remittance

Do Do Do

Stock Accounts.

Account Current with

Do Do Do

Para 8

Abstract book

Do Do Do

Miscellaneous

Station Books

Up to date, ^{correct} incomplete,
neat

Para 9

Register of works

In arrears, correct,
incomplete, neat.

Para 10

Progress Report

Up to date, correct,
complete, neat.

Register of buildings

Do Do Do

Do

Half yearly Return of
Tools and Plant

Do Do Do

Notes by the Controller of
Public Works Accounts

3. The Cash Book is
carefully written up and
the receipts and pay-
ments have been
entered in regular
order. Some of the
receipts from the Crown
and Hastings
treasuries could not
be verified with the
entries in the counter-
foils of cheque books
the latter being with
the Range Officer. The
amounts were therefore
compared with the
entries in the Range
Pass book and found
in each case to agree.
The vouchers relating
to each item on the outlay
are kept in separate
packets, but they are
not always filed
according

2. Notes by the Controller of
Public Works Accounts

according to their
respective numbers
or order, much time
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up in arranging them
for comparison with the
payments recorded
in the Range Officer's
Cash book and Overseer's
Cash Account. Taking
Overseer, Sergeant
Brugg's Station Book
for work carried out
at the Andivady tank
in November 1876 had
been mislaid.

The three Overseers
employed in this Range
are all permitted by
the Range Officer to
make small advances,
generally amounting
to 5 Rupees and seldom
exceeding 10 Rupees.
in

Notes by the Controller of
Public Works Accounts

in each case, for the purchase of material or the execution of earth work. No separate receipts appear to be taken for these advances, but the amounts are shown in the bills as a deduction from the total value of material supplied or of work executed. The practice of allowing the Overseers to make such small advances may be necessary, but it seems desirable that receipts should always be taken from the parties to whom the advances are made, as well to support the amounts recorded in the Overseers' Cash

Notes by the Controller of
Public Works Accounts

Cash Accounts as to prevent disputes arising at the final settlement of the bills for the works for which these advances may have been made. The accounts selected for examination were those relating to the transactions for November 1874. On looking over the Cash book for that month I observed the undermentioned charges against work estimates for Gammaton and watchmen who I was informed by the Deputy Accountant had been employed for work in the Range and Overseers Office

Notes by the Controller of
Public Works Accounts.

Range Office

2. Gumnastah for 27 days — R 1-0
1. Watchman for 5 days — 26-11-3
1. " " " 26 days — 1-3-2
Total — 31-11-4

Charged to the estimate
for a timber bridge on
the Morapad Road.

Distnagerry Taluq Office.

1. Gumnastah for 27 days 15-3-"
Charged to the maintenance
grant for the Great Western
road.

Darampoory Taluq Office.

Temporary writer for 26 days
15-12-"
Charged to the maintenance
grant for the Great Western
road.

Secrery Letter to Govern-

ment dated 1868 of the 7th
January 1875 para 2.

To doubt this Watch-
man will be included
in the Statement ex-
pected from the District
Engineer.

The arrangement
in respect to the Gumnas-
tah has since been
discontinued, but a
watchman is still
employed at the Range
Office. His pay for De-
cember 1874 has been
charged in the
accounts

Notes by the Controller of
Public Works Accounts.

accounts to the main-
tenance grant for
the Great Western
Road.

In the Ojpor Taluq
a Gumnastah on R 2/10
per mensem is em-
ployed for work con-
nected with experi-
ments in rice cul-
tivation, but his ser-
vices are said to be
availed of by the Over-
seer for work in his
office. There may be
no objection to this
arrangement pro-
vided the work for
which the Gumnastah
is entertained is not
neglected.

5. Cash Abstract Books.

No entries have been
made since the end
of

Notes by the Controller of
Public Works Accounts.

of December. I have pointed out, as in the recent case of the Bangalore Range, that the pasting of the transactions should not be left until the end of the month, but that both books should be written up as often as practicable. I have further explained to the Deputy Accountant that it would be an improvement if each item of disbursement was noted separately in the Cash Abstract book. At present several items are blended together and a great deal of time is in consequence taken

Notes by the Controller of Public Works Accounts taken up in tracing a correspondence between them and the items to which they refer in the Cash Accounts.

b. Cash Account Current.

The Office copy is written up monthly in the printed form. Each month's copy with copies of the other month's accounts (excepting the Progress Report which is written up in a bound book) are kept together in a separate packet with which are also placed the Range Officer's and Overseers' vouchers. It would be preferable however, if the vouchers were kept separate and

Notes by the Controller of
Public Works Accounts and arranged as re-
commended by the
Controller last year,
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in which the trans-
actions to which they
refer appear in the
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this I explained to
the Deputy Account-
ant.

7. The rule relating
to the immediate re-
turn of Pass Books
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overlooked. At present
they are only returned
once a month to be
written up. In future
they will be returned
as soon as possible
after the entries have
been examined by
the

Notes by the Controller of the Range Officer.
Public Works Accounts 8. The Stock Accounts
These should be shew a balance of
reversed from Rs 37-11-0 represent-
Stock and debited -ing the value of six
to Tools and Plant Chubb's locks obtained
since they are in for use in the Range
use. and Overseers' Offices.

9. Station Books. No.
minial Rolls and
lists of measurements
are not filed with the
Station books, but are
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ets. It would be an
improvement, if
they were placed -
with the Station books.
Indeed the rules re-
quire that such should
be done with the mea-
surement lists. The
Range Officer has omitted
to note in the space
reserved.

Notes by the Controller of
Public Works Accounts. reserved for the purpose
his remarks regarding
examination and
measurement of work
10. The prescribed Re-
gister of Books has been
opened out for all
works estimated to
cost Rs. 2500 and
upwards for which
such a record has
hitherto been required
to be maintained;
but it has not been
paged neither has
it been furnished
with an Index. These
omissions will be at
once supplied.

No entries have
been made for De-
cember although the
accounts for that
month have been
prepared

Notes by the Controller of
Public Works Accounts. prepared and sent
out to the Range Officer
for signature.
11. A Return of Public
Buildings was last
prepared for the year
ending 31st March 1874
and a copy has been
retained in the Range
Office records.

Madras 7th Feb 1875. / Signed J. Mills
Deputy Controller of
Public W. Accounts

To, The Cont.oller of
Public Works Accounts
Madras.

No 9884
Office of the Controller of P.W. Accts
Madras 15 February 1875.

Forwarded to the Secretary
to Government P.W. Department
for the information of Govern-
ment.

Signed
Controller of P.W. Accounts

P. W. 1875 Depart
P. W. 1875 Depart
P. W. 1875 Depart

No 1001

From

The Controller of
Public Works &c
Madras.

To, The Secretary
to Government
P. W. Department
Fort St George

Dated 13 } February 1875
Recd 15 }

No 9884

Forwarding copy
of Notes of an exami-
nation made of
the accounts of the
Ossour Range of
the Salem District
in January 1875.

U. No. 657. 8-3-75.

No 230

619-2-75

Account 7
P. W. D. 75

Proceedings of the Madras Government,
Under date the 187 .

Read the following. - 657

From the Controller of P. W. Dept (No 9884 dt 13 Feb 1875)

It is very essential that
the Range Officer should
be present on occasions of
inspection, and while on one
hand the Controller should
give timely notice of his visit
to the District Engineer and
Range Officer and should
specify as far as practicable
the date on which he will
inspect, on the other, the
District Engineer should
forward his own claims on
the time of the Range Officer
and enable him to be at
his Head Quarters on the
comparatively rare occasions.

ms
copy

on which he is visited by
the Officers of the Account
branch.

2 The following Accounts
and books appear to have
been incomplete in form
or in arrears

Abstract of Receipts and
Disbursements.

Station Books.

Registers of books.

3. The District Engineer
will take early occasion to
see that all the defects
noticed by the Controller
in the Casoor Range Accounts
are made good and that
the entries and attachments
in the shape of nominal
rolls and measurements,
are regularly completed in
future reports having done so.

4. The remarks of the
Controller as to advances

by the Government will be
attended to.

5. The Range Officer will
be called upon for explanation
relative to the unauthorized
entry of petty establishments
charges against works noticed
by the Deputy Controller.

6 The observations of this
Officer generally as to defects
in the manner of keeping
^{& arranging} up the records of expenditure
will be communicated to the
District Engineer and Range
Officer for attention.

Adm. S.
G.M.

To The Dist. Engineer ✓
-a District Engineer. ✓
-a Executive Sup^d of works ✓
-a Controller of P. W. A. ✓

Recd. 10-3-75

Enol.

G. O. 8 men, No. 067

No. 230-231.

1865, according
to the Rev.
the by Enrolment of
his name in the
records of his "company"
of the "Company" - the
"Company" being the
name of the company
which was organized
in 1865.

(1) Number of pages_____

(2) Date of repair_____

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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	658	Press	<i>Original</i>
~~B.P. No.~~		Mis.	
Dated	8. 3.	1957	1875

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
8th March 1875.*

No. 232. Read the following letter from Major C. H. LUARD, R E, Officiating Under Secretary to the Government of India, Public Works Department, (Railway,) to Colonel G. W. WALKER, R.E, Secretary to the Government of Madras, Public Works Department, (Railway,) dated Fort William, 18th February 1875, No 433 R —

I AM directed to acknowledge the receipt of your docket, No 288, dated 2nd February 1875, forwarding correspondence relative to Mr Winter's invention for effecting intercommunication between passengers and guards in moving trains.

2. In reply I am to say that the Government of India will await the receipt of the result of the trial which it is proposed to make of Mr. Winter's scheme during the next monsoon, before moving further in the matter.

No. 233 ORDER THEREON, 8th March 1875, No. 658.

RAILWAY, No. 23.

COMMUNICATED to the Consulting Engineer for Railways with reference to G. O, No. 287, dated 2nd February 1875.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R E,
Secretary to Government.

To the Consulting Engineer for Railways

Dec 17/74
2nd Feb/75 - 49-57

1875 Dept.
No. of foot for March
1251.
L. 100.

The Government
of India

Dated 18th } February/75
Recd 25th }

No 433 R

Intimating that the
Govt. of India will await
the receipt of the result of
the trial which it is pro-
posed to make of Mr.
Winters scheme for effecting
inter communication
between Passengers & Guards
in moving trains during
the next monsoon.

Communicated to the Consulting Engineer
for Railways with reference to G.O. No. 287 of
2nd Feb 1875.

No. of foot for Railways for 1875-76

15-6-75
2nd Feb/75 - 49-57

1257.

GOVT. OF INDIA

PUBLIC WORKS.

The Comptroller-General

Dist.

Recd.

8 Mar. 1875. 1875.

Super. No. 232-233.

Communication between
passengers & guards in moving
trains - Letter from the Govt.
of India intimating that they
will await the receipt of the
trial result of the trial of
Mr. Winters' scheme for effect-
ing ~~the communication~~
~~between passengers & guards~~
~~in moving trains~~ during the
next monsoon, to move further
in the matter, Comd. to the C. & G.
for R. & G.