(1) பக்கங்களின் எண்ணிக்கை ~~160~~ 320

(2) புதுக்கித் திருப்பிய நாள் ஜூன் 1991

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

(21)

PWD துறை

அரசாணை எண். / மு. கோப்புத் தாள் எண். 955

அச்சகம் / பலவகை

நாள் : 23-3-1892 198 .

கண்டபடி கையாளவோ கூடாது

129 Shets

18,006—15-6-87.

tement showing modifications of certificates in Madras forms corresponding to
modifications of Madras forms indicated in the latter appended to Government of
Circular No 4 P.W. dated 17 January 1890 (Madras G.O. No 348 W of 3rd February 1890

955
1

adras P.W.D. Form Title 2	Remarks 3
ctual balance of Cash in hands of a disburser	Certificates under Parts I and III to be expunged. [Part III of certificate not in Government of India form]
ominal muster Roll of daily labor	Certificate of payment in part II, and certificate of measurement in part III to be expunged.
Cash books	Accountants note of examination and posting into Cash Abstract book to be expunged.
work abstract	No modifications
equisitions	Do
bstract of Stock materials received Do Do Issued eceipts, Issues and balances	No modifications (Madras form apparently does not contemplate Executive Engineer's signature being taken to signature to certificate, which is signed by accountant)
alance Return of Tools and Plant or Stock	Certificate of count to be expunged.
ontract Certificate	The words "Certified that the foregoing claim is correct" at the beginning and the words, "and that the work has been satisfactorily performed" at the end of the certificate to be expunged [No Madras form corresponding to Government of India Form B)
iece-worker's bill	The words "The work has been satisfactorily done" to be scored out from the certificate see preceding form [No corresponding Government of India form]
ill for materials	Certificate to be expunged
tatement of Road metal	No modification
rovisional Cash balance Statement	Certificate to be expunged.
alary bill	The following certificate should be inserted on this form to agree with the Government of India form— I do declare that the establishment within detailed with the exceptions noted was to the best of my knowledge and belief actually employed in the public service of this department for the month of 189 Signature of Executive Engineer

Madras P. W. D. Form		Remarks
No.	Title	
1	2	3
150	Report of non Gazetted officers on leave	No modification [The second part of the certificate in Madras form is not in Government of India Form]
152	Journal of occupation and duties	Certificate to be expunged.
153	Bill for travelling allowances	Do. Do.
155	Do. Contingent Charges	
35	Cash Account Current	
64	List of accounts and vouchers	The Government of India has not yet issued any resolution.
64A	Certificate of Examination of accounts	Separately under consideration see subject 34, para 75 to 82.
48	Work voucher	Since abolished.
48A	Do. for manufacture	
61	Statement of Refunds	No action necessary. Revised form of "Transfer order and voucher" substituted.
62	Statement of Deviations	According to Government of India Circular No. 4 of 17th January 1890, this form is said to be abolished owing to the abolition of audit by Sub-heads, but this deduction does not appear to be correct as this statement provides for showing deviations from sanctioned plans and specifications and we have provided for its being sent on to Superintending Engineer in future.
42	List of military officers occupying public buildings	First 26 words (ending with "Regulation and that") of the certificate to be expunged.
56.	Completion Report for original works and repairs costing over Rs 500/- each	Certificate on part II of form to be expunged.
58	Do. Do. for annual repairs and original works and special repairs costing each Rs 500/- or less	Certificate on part D of form to be expunged, but apparently a certificate of satisfactory completion of work should be provided for commanding or departmental officers signature. Government of India provides a separate form for this viz. N. M. 45D.

Madras
June 1890

Major R.E.
Examiner of P. W. Accounts, Madras

P.W. Encl
5399/90

Abstract of subjects dealt with in resolutions of the Government of India on the recommendations of the Committee on P.W. Accounts with summary of suggestions by the Examiner as to action to be now taken.

dia rcular	Madras G.O.	W's Office Note	Subject	Paras in A.B. report	Paras in the Examiner's printed note	Paras on covering Office Note	Examiner's Proposals and Remarks
23/89		5700 C / 5-12-89	1. Measurements	43 to 61	21-4		
			(a) Measurements how to be made:			2	(a & b). Chief Engineer P.W. Department to consider the necessity of any further orders or rules
			(b) Size and form of Measurement Book, and separation or amalgamation of Measurement Book and note-book?		24	2	
			(c) Form of Measurement Sheet			2	(c) Examiner to submit form for ~~disposal~~ approval.
			(d) Record of Measurements		22	2	(d & e). Arrangements already ordered to be adhered to.
			(e) Check of Calculations		21 & 23	2	
42/89		186 C / 14-1-90	2. Road Metal Registers and Returns	332 to 339	175	3	Consideration to be deferred until all other matters are settled.
6/89	3086 W / 28-10-89		3. Receipts for payments to Government	89		4	To be dealt with in connection with rules for conduct of cash transactions of divisional offices, now in course of codification

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India Circular No.	Madras G. O.	W's Office Note	Subject	Paras in A. G. report	Paras in the Examiner's printed note	Paras in covering Office Note	Examiner's Proposals and Remarks
13/89	3198 W 11-11-89		4. Grant of increased powers to selected Executive Engineers (a) To sanction petty estimates up to Rs 500 (b) To write off stock losses up to Rs 500 (c) To purchase from Government Workshops to any extent within limits of estimate and appropriation (d) To accept tenders up to Rs 5,000, reporting to Superintending Engineer in all cases above Rs 2,000. (e) To adjust balances of manufacture accounts within 10 per cent of estimate rates and current stock rates	433		5	Orders to be codified in the sense indicated in para 5 of covering Office note
23/89	3456 W 5-12-89		5. Register of Sanctioned Estimates and of appropriation	261-2	144	6	No present action required. Trifling modifications of existing forms to be made when reprinting
22/89	3454 W 5-12-89		6. Imprests	261-2	62-4 and 36	7	Executive Engineers to be asked to point out any desirable modifications of Madras procedure
21/89	3458 W 5-12-89		7. Preparation of Estimates	367 to 378		8	Chief Engineer P. W. Department to consider whether any action is required
7/89	3078 W 31-10-89		8. Returns other than returns to Examiner	426 to 432		9	Already disposed of or in course of separate disposal
15/89	3239 W 16-11-89		9. Extension of use of printed forms by subordinates of all grades	455-6		10	Executive Engineers to be asked to report as to points in respect of which procedure of subordinates might with advantage be formulated
18/89	3243 W 16-11-89		10. Discontinuance of sub-registers in divisional offices	260		11	Not a Madras form: no action required
9/89	3009 W 24-10-89		11. Audit of Works Accounts by Examiner (a) Abolition of audit by sub heads (b) Works-Slip	310 to 318	147-9	12	Orders as to Works-Slips and as to responsibility of Executive Engineer and Superintending Engineer regarding actual or probable excesses over estimates to be codified, and Government to decide with reference to para 148 of the Examiner's printed note whether the Examiner is to be entirely relieved of all responsibility. All other necessary action already taken.
16/89	3242 W 16-11-89		12. Payment of cheques through Subordinates	471		13	Necessary action already taken
38/89	44 W 8-1-90		13. Disposal or audit of vouchers			14	Ruling to be codified as far as necessary. The procedure authorized has already been adopted.

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India Circular &c	Madras G.O.	W's Office Note	Subject	Paras in A.G. Report	Paras in the Examiner's printed note	Paras in covering Office note	Examiner's Proposals and Remarks
37/89		133C/10-1-90	14. Forms for making payments alias voucher forms.	70 to 105	30-42	~~14 to 22~~	(a, b, c, d & e). Existing forms to be simplified and condensed on the lines approved in G.O. No 2855 W, dated 13th September 1888, with such additional simplification as may be possible in consequence of the permission to dispense with details in vouchers for payments on account, providing one form only for all payments to Contractors. The certificate of measurement quâ certificate, to be dropped and the information now provided for in it, to be provided for in the same way as other items of routine information. Have a separate form of contract certificate (i.e) apart from the voucher form) for statement of claims, and let this statement be sent to audit with final vouchers but recorded in divisional office in case of payments on account, thus obviating necessity for separate record copies of vouchers.
			(a) Forms required		30-38	14 to 22	
			(b) Certificates on Contract Certificates				
			(c) Yellow form		32		
			(d) Basis of payments to Contractors				
			(e) Copies of vouchers for record				
			(f) Custody of vouchers		42	23	(f, g & h). No action required.
			(g) Supply of information to Contractors			23	
			(h) Submission of bills by contractors in their own forms.			23	
tter 04 Ac 5-12-89		5897C/18-12-89	15. Experimental form for initial accounts of departmental agency works	106 to 129		24 to 32	(15, 16, 17 and 18). The Examiner to submit in due course (a) proposals for remodelling the existing system as regards departmental agency works for which sub head or item accounts are required, on the understanding that executive subordinates are to be relieved of every thing in the way of compilation and manipulation of initial facts and figures, all such compilation being done in the divisional office by the Accountant, who will furnish sub-divisional officer &c with compiled results according to requirements; (b) a scheme for the methodical compilation of divisional accounts, including a works ledger and suspense registers, the former of which shall obviate all necessity for a separate contractors ledger, and also (except for sub head works) all necessity for present work abstracts and register of works, and (c) proposals for systematic record of liabilities, whether on account of muster-rolls or on account of bills for work and supplies.
41/89		200C/14-1-90	16. Works Ledgers alias Work abstract		106-9		
241/89		352C/20-1-90	17. Accounts of material at site				
35/89	10 W/6-1-90		18. Record of liabilities		97-105		
10/89		4973C/31-10-89	19. Record of outlay by sub-heads or items	238			
			(a) Raising (from Rs 2,500 to Rs 5,000) limit below which accounting by sub heads is unnecessary			33	(a) No action required. Madras limit being Rs 10,000.

Orders or Circulars &c	Madras G.O.	No. Office Note	Subject	Paras in A.B. report	Paras in the Examiner's printed note	Paras on covering Office Note	Examiner's Proposals and Remarks.
			(b) Outlay not to be detailed in Completion Reports when accounts are not kept by sub-heads			33	(b) To be dealt with in connection with subject 30.
		1200C 9-1-90	20. Contractors Book	62-9	25-9	34	No action required, unless the Chief Engineer P. W. Department considers that a record such as that suggested in para 25 of the Examiner's printed note would be useful.
			21 Refund Statement	295	141		
		5676C 26-12-89	Abolition of the compiled statement and substitution of simple transfer vouchers			35	Standing Orders substituting a simple form of transfer vouchers have been submitted to Code Committee
30335W 25-10-89			22. Sub Divisional and Divisional cash accounts	147 et seq			
			(a) Reduction of details recorded (b) Check by Executive Engineer and indication thereof by initials &c (c) Machine numbering of pages of cash book (d) Personal responsibility of disbursing officers			36	(a, b, c & d) No action required as to (a) and (c) and necessary action already taken as regards (b) and (d)
			(e) Periodical submission of copies by Sub-Divisional Officers.			37	(e) Uniform dates for submission of cash extracts to be fixed, namely (for reasons explained) the 15th, 24th and 1st of each month the extracts submitted on these dates to include transactions to 11th, 23rd and last day of the month
43/89		203C 14-1-90	23. Stock Accounts (a) Revision of scheme of books and returns, — whether for Storekeeper, Sub-Divisional Officer or Executive Engineer (b) Manner of keeping stock (c) Stock issue orders (d) Periodical balance returns (e) Periodical adjustment of value and rates (f) Abolition of sub-heads of stock classification (g) Issues to Contractors (h) Separation of Stock Purchases and Stock Sales Account (i) Removal of restrictions on Executive Engineer's powers to return articles to stock	168 to 196	14 to 93	38 to 42	The decision as to sub divisions (f), (h) and (i) of subject 23 and (a) of 25 to be codified, and the Examiner to submit a detailed scheme for systematic compilation of stores accounts by the accountant (on the basis of the simplest possible information to be furnished by Storekeeper), and the supply of any necessary compiled accounts and balance returns to Sub-Divisional Officer and Storekeeper by the accountant, dispensing entirely with half yearly returns to the Examiner; also forms and instructions for stock taking and for adjustment of discrepancies found at stock-taking.
3/90		447C 24-1-90	24. Tools and Plant (a) Forms of books and returns (b) Taking stock of Tools and Plant	326 to 331	165 to 174		
29/89	3452W 5-12-89		25. Stock taking generally (a) Abolition of fixed dates for stock-taking (b) Stock-taking returns (c) Adjustment of differences.	409 to 411			

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India Circular &c	Madras G.O.	W's Office Note	Subject	Paras in A.C report	Paras in the Examiner's printed note	Paras on covering Office Note	Examiner's Proposals and Remarks
5/90	401 W 6-2-90		26. Salary, Travelling Allowance and Contingent Bill	340 to 356	176 to 200	43 to 54	
			(i) Salary bills Entire abolition of pre-audit of salary bills Preparation of salary bills in sections Deduction columns for Income tax, and fund deductions		176 to 187		(A) Before resorting to the extreme measure of abolishing pre-audit altogether, and requiring an Executive Engineer to do the work of the audit office on his own personal responsibility, try whether the delay and inconvenience at present incidental to pre-audit cannot be done away with or greatly reduced (1) as regards salaries by providing (with suitable forms and instructions) for the separate and prompt submission of each claim now requiring pre-audit instead of leaving them all to be audited with the general bill, and (2) as regards travelling allowances, by sending all Travelling Allowance Bills direct to the Examiner for audit (instead of through Superintending Engineer) leaving the Superintending Engineer to conduct his scrutiny after audit on the understanding that claims on account of journeys and halts disallowed by him will be retrenched from the next bill; and if possible make the Executive Engineer Controlling Officer of all officers under his orders, not excepting sub-Divisional Officers.
			(ii) Travelling Allowance bills Abolition of pre-audit of travelling allowances except by Controlling officer Separate submission of claims of members of Engineer and Upper Subordinate Establishments, and separate communication of disallowances		188 to 193		(B) Postpone settlement of the questions of sectional salary bills and separate submission of travelling allowance claims pending settlement of other questions as to details required in the Examiner's Audit Registers; but in the meanwhile ask Executive Engineers to report (1) as to the extent and kind of sub-division required in salary bill, and as to the advantages and disadvantages of such sub-division, and (2) as to whether as far as their convenience is concerned, there should or should not be separate disposal (disallowance list), of the separate parts of the bill. (C). The Salary and Travelling Allowance Bills forms to be revised before next reprint of forms. ~~(iii) The Salary and Travelling Allowance Bills forms to be revised before next reprint of forms~~
			(iii) Contingencies (a) Bill or Schedule not to be sent through Superintending Engineer (b) Abolition of separate bill and separate audit (c) Abolition of certificate		199		(iii) (a) Necessary orders dispensing with sending contingent bills through Superintending Engineer to issue at once. (a+b) No change to be made in present system of audit and disposal or in the form of contingent bill, except as regards the certificate which will be dealt with in connection with subject 35

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India Circular Nº	Madras G.O.	Wo' Office Note	Subject	Paras in A.G. report	Paras in the Examiner's printed note	Paras in covering Office Note	Examiner's Proposals and Remarks
24/89		5900 C / 18-12-89	27. Objectionable Items		158 to 164		
			(a) Initiation of objections (b) Inclusion of establishment objections in general statement			58 & 56	(a & b). Existing arrangements not to be disturbed
			(c) Establishment disallowance not to be passed through Miscellaneous Advance Account		164	57	(c) Necessary action already suggested in the Examiner's Office Note Nº 2740 dated 13th May 1890.
30/89	3418 W / 2-12-89		28 Accounts of suspense transactions	271 and 286-8	138 and note		Will be disposed of in connection with proposals for scheme for compilation of divisional accounts, see proposals against subjects 15 to 18 above
9/89	125 W / 16-1-90		29. System of appropriating for Works and Repairs	379 to 386	204-5	59 to 65	Revise the list of separate grants and do away with all distinctions not absolutely necessary. Place all grants at the absolute disposal of the Executive Engineer, subject to general instructions that he is to be guided, (1) as far as circumstances admit by the budget programme, and (2) rigorously by any specific directions given by Government or other superior authority regarding particular works. Require specific appropriations by Executive Engineer for individual works with check by accountant and Examiner for assistance of Executive Engineer
17/89	3197 W / 11-11-89		30. Completion Reports and Completion Certificates (a) Details required in reports. (b) Limit (inferior) for use of detailed reports	387 to 392	206-8	66 to 69	(a & b). Supposing that Government determine to adopt the conclusions of the Government of India without modification, Government to fix the limit (not above Rs 5000) below which detailed reports will not be required, unless specially called for, but it is suggested that it would give less trouble, and would be more consonant with the apparent object of ~~C. Rs~~ Completion Reports to require a detailed comparison in all cases above a limit (to be fixed by Government) and to require explanation of differences only in cases, and as regards items, specified by the disposing authority after examination of the comparative statement
			(c) Completion Certificates				c) Completion Certificate form to be improved by adding a plain statement of the duties of departmental officers in the matter of certifying to the satisfactory completion of work executed for their departments.

India Circular No	Madras G.O.	W.O. Office Note	Subject	Paras in A.C. report	Paras in the Examiner's printed note	Paras on covering Office Note	Examiner's Proposals and Remarks
28/89	3450W 5-12-89		31. Applications for letters of credit (a) Form of application for credit (b) Form of approximate account	298 to 309	142 to 146	70	Settlement to be deferred pending issue of further orders of the Government of India which, it is understood, are under consideration.
20/89	3472W 6-12-89		32. Transfers of divisional charges (a) Discontinuance of use of catechetical form (b) Abolition of distinction between permanent and temporary transfers (c) Place of record of transfer reports	399 to 408		71 to 73	(a, b & c) Rulings of the Government of India to be codified, and Government to consider whether the submission to the Examiner of the relieving officer's receipts for articles transferred might not be dispensed with, as they are not susceptible of any check by the audit office
			(d) Salary of two officers				(d) No action required as Madras Code already contains the rules now stated.
4/89			33. Divisional Accountants (a) Two years probation or training in a Divisional office	395-8		74	(a) Proposals already submitted to Government in the Examiner's Office Note No 2468 dated 1st May 1890
			(b) Whether to be manager of office or not (c) Restrictions on transfers				(b & c) No further action can be taken pending reply of Government of India to letter No 481 W of 14th February 1890.
8/90		1023C 26-2-90	34. Certificate of Examination of Accounts (a) Certificate to be dispensed with when Executive Engineer signs accounts (b) Admission of responsibility required when Executive Engineer does not sign accounts	282	135-7	75 to 82	That the Government of India be asked to permit the continuance of the existing system of responsibility for accounts, the certificate of examination being improved so as to be an assistance to Executive Engineers.
	343W 2-2-90		35 Certificates in general			82 to 92	The certificates on the following forms, namely Nos M. 1, 4, 13, 31, 152 and 58, to remain as they are until the forms have to be reprinted, when other provision can be made for furnishing necessary information now embodied in or ensured by ~~in~~ the certificate. The prescribed certificate to be added to form No M. 149 when reprinted. The necessity of the certificates on form Nos M. 62, 56, and 58 to be considered by the Chief Engineer P. W. Department, subject however as regards No M. 58 the recommendation already made above regarding the same form. All other certificates to be at once expunged or modified (as the case may be) in accordance with the indications in the accompanying table, the Examiner arranging to correct his stock of forms, and

India Circulars &c.	Madras G.O.	W° Office Note	Subject	Paras in A.C. report	Paras in the Examiner's printed note	Paras on covering Office Note	Examiner's Proposals and Remarks.
							and to issue plain instructions for corrections of stocks in divisional and other offices. Major R.E. Examiner of P. W. Accounts, Madras 01 7/6

P w Sec 2
5399/98

5399/9

Reference to Madras P. W. D. Code.
Paras. 1757, 1768, 1848, 1851 and 1852.

P. W. D. Form.
No. M 10.

Division ______

Sub-Division ______

935/910

Abstract of Stock Materials received during the month of ______ 188 .

Compared with the Account of Daily Receipts Form No. M 9, and with the Cash Books, Adjustment Book, Work Abstracts, Contract and other Vouchers, and found to be correct.

Dated ______ 188 .

Accountant.

Executive Engineer.

Sources from which received.			Value of such receipt of Materials.			
	Rate.	RS.	A.	P.		
	Amount.	RS.	A.	P.		
	Total.	RS.	A.	P.		
		Total ..				
	RS.	A.	P.	RS.	A.	P.
Grand Total						

N.B.—An inner sheet or half sheet may be added if required.

955/11

Grand Total ..

Station ______________,

Dated ______________ 188 .

Storekeeper or Sub-Divisional Officer.

5,000—1-2-88

previous proposals. The suggested experimental form for initial accounts of departmental agency works,seems to be only a variation on the old Work abstract,Day book,Station book,or whatever you like to call it;and the retention of the present form,or other modification of the details of the present form,will apparently be quite permissible. My Works Ledger will not differ from the Government of India form except in minor details,principally in greater completeness,and in the relegation of the distribution of outlay by subheads (in the few cases in which it is necessary), to a separate record, which is also a matter of detail. My proposals for systematic compilation of accounts will differ from the Committee's scheme only in providing for a good deal which at present is not provided for at all,and in the substitution of ledgering with necessary details into convenient and handy ledgers,for ledgering without necessary details into columns of unwieldy sheets. This is all detail.

4. No.20. Contractors' book. This matter is already settled; but I may point out that,by the very fact of our being allowed not to introduce this book,we are necessarily obliged to provide in other ways for doing some of the things for which it provides.Here, as in many other cases,one difference leads to and compels others, and it is this that makes it so difficult to do what is really necessary for the completeness of our system,without seeming to extend the differences beyond the necessarily vague limits of the discretion allowed.

5. Nos.23,24 and 25. Stock accounts Tools and Plant,and Stock taking. I see no necessity for modifying previous proposals. Here again my detailed proposals (if asked for) will differ from the Government of India scheme principally in providing for much that is not now provided for at all; that is to say for commencing systematic procedure at the beginning,instead of in the middle of operations;to begin in fact with the individual storekeeper. I do not think there can be any objection to this. It is half the battle to begin properly.If you begin with muddle you are likely to end with muddle. The suggestion to dispense altogether with half-yearly returns, is merely a logical extension of an existing and long standing difference between the Madras and the Government of India systems. The present monthly returns of receipts & issues of tools and plant are peculiar to Madras, and were introduced years ago because it was found practically impossible to get differences properly accounted for when left to run on for six months at a time;but — given a proper record of tools and plant and stock such as I propose to have in divisional offices and

given proper returns of the annual stock-taking — a very slight addition to the information now given in the monthly returns will admit of a complete check, and a more satisfactory one than the present, without any half-yearly returns. There cannot I think be any objection to this.

6. No.26. Salary and Travelling Allowance and Contingent Bills. In this connection the principal question is whether pre-audit should be abolished or improved. It is not a question that concerns me; and I have only troubled myself about it because I am convinced that it seriously concerns Executive Engineers; and I know that a good many officers who have seriously considered the matter are of my opinion. If Government consider that the entire abolition of pre-audit will not throw undue trouble and responsibility on Executive Engineers, there is of course an end of the matter; but if they consider that the additional trouble and responsibility would be so great as to make it preferable to try in the first instance whether the procedure in pre-audit cannot be improved; then I am disposed to think that there is no reason why they should not do so. I believe it has always been held that, when the Government of India prescribes limits and safeguards, the local Government may narrow the limits and increase the safeguards. I must however ask that any

decision on this question may be taken entirely on the responsibility of the Government, and in no way on mine. As far as contingencies are concerned my proposals only involve differences in matters of detail, but they are differences which are very important with reference to the working of my own office, and I do not think it either necessary or desirable to modify my previous proposals. I simply propose to leave things alone.

7. No.27. Objectionable Items. With regard to this subject it is necessary to remember that the Madras procedure already differs very widely from the Government of India procedure, & that the divergence has been introduced with the knowledge and approval of the Government of India. With two exceptions only, namely objections relating to irregularities with respect to estimates & appropriations, objections of all classes are already initiated by the Examiner. The two classes mentioned above are the only ones that I propose to make exceptions to the general rule of initiation of objections by the Examiner; & as regards these my proposal really only amounts to this, that when the divisional accountant is compiling the accounts he shall prepare, for the information of the Executive Engineer, a statement of excesses etc. under estimates & appropriations. This is really the only way in which the Executive Engineer can

come by a knowledge of such excesses when they are the result of expenditure by his subordinates,and often probably the only way in which he will come by it in the case of expenditure by himself,and I cannot see why the Executive Engineer should be forbidden to have this information given to him by the accountant at the earliest possible opportunity,instead of being obliged to wait a couple of months or more for the Examiner to detect and point out the irregularities, and I do not think there can possibly be any objection to this,if Government is satisfied of the reasonableness of it.Under the Government of India system, where every concievable kind of irregularity is dealt with in a single objection statement,it is necessary to have the same rule for all classes of objections,and then very likely the best plan may be for the Examiner to initiate all objections;but having already adopted the principle of dealing separately with different classes of objections,it seems altogether unreasonable to forego the full advantage of the change,and to insist on passing every class through the mill in exactly the same way,without the slightest regard to the varying circumstances in which irregularities of different classes occur,and of the different procedures required to put them straight. Therefore I do not think it necessary to

modify my previous proposals.

8. No.28. Accounts of Suspense Transactions. The Government of India forms and the details of the Government of India procedure are not yet settled, but I do not think they can possibly differ,except in minor details, from those which I shall suggest if allowed to make any proposals.

9. No.29 Appropriations. There is nothing in my proposals which in anyway conflicts with the order of the Government of India.

I0. No.30. Completion Reports. I do not think there is any thing in my proposals which can lead to any infringement of any thing that can be considered an essential principle. The matter is however one that really does not affect me as Examiner in any way,and except as a member of the Code Committee, I should not have referred to it at all. I must therefore ask that if any independent action is taken in connection with this subject it may not be in any way on my responsibility.

II. No.33. Divisional accountants. In their letter No.I490 G.of 7th.June I890 printed with G.O.No.I748 W.dated 23rd. June I890 the Government of India have now passed orders on the proposals made by the Madras Government in their letter No.48I W.of I4th.February I890,& it is apparently for Government now to issue such orders as may seem proper.

12. No.34. Certificate of examination of accounts. This again is a matter which does not concern me, except as a member of the Code Committee, & I have only dealt with it because I feel convinced that it seriously concerns Executive Engineers. If Government is disposed to agree with the views that I have expressed, I do not think there can be any possible objection to indicating more or less definitely the duties and responsibilities of an Executive Engineer in the matter of accounts, always of course taking care not to run counter to the intentions of the Government of India as regards such responsibility; and if & when these duties are indicated there cannot, I think, be any objection to having a periodical report or certificate or what not, which will not only show that an Executive Engineer does his duties in this respect, but will help him to do them; and this report, as I have suggested, might go to the Chief Engineer, if that will make it any pleasanter. But in this, as in other matters that do not concern me as Examiner, I beg that if any independent action is taken, it may not be at all on my responsibility.

13. The other subjects call for no remarks. As far as I can see there is nothing in my proposals regarding any of them which can possibly be open to the slightest objection.

14. In the course of the above remarks I have specified certain matters in connection with which, because they do not concern me, I do not wish to have any responsibility for any independent action that may be taken; but I do not wish it to be inferred that I desire to be saddled with entire responsibility for any independent action that may be taken in connection with other matters. I have interpreted liberally the latitude and discretion allowed to the Madras Government, and I think that if it is not interpreted liberally it is of very little use, for when once you begin to introduce differences of procedure — the Madras Government has been doing this for years — it is very difficult indeed to draw the line in the matter of differences of forms. The latest letter of the Government of India is not, I presume, to be taken as cancelling their previous letter in which they stated that they had no desire to interfere with the latitude hitherto assumed by the Madras Government, provided no principle is infringed; and I do not think there is any thing whatever in my proposals which goes at all beyond the latitude hitherto enjoyed. It is however for Government to consider whether I have interpreted the concession too liberally.

C.

P.W. Pro. 1748 W. d/ 23-6-90
" " 1480-81 W. d/ 28-5-90

P.W. Code 6217

Rd 4-7-90
Enc 2

955/12

B.h 955 W d/ 23.3.92

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(1)

No. 86 AG

GOVERNMENT OF INDIA.

All communications should be addressed to the Secretary.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General

955/17

To
The Secretary to the
Government of Madras
Public Works Department

Simla the 11th June, 1890

Sir,

I am directed to acknowledge the receipt of your letter No 444 W. of the 11th February last, forwarding for consideration a note by the Examiner of Public Works Accounts on the report of the Comittee on Public Works Accounts, and urging that the Government of Madras should be allowed ample discretion to embody in the local Public Works Code, only those changes in account procedure which, after due consideration and criticism, are found

to

4094

to be suitable -

2. In reply, I am to state that after full consideration, His Excellency the Governor General in Council has come to the conclusion that it is necessary that the Government of Madras should accept the orders passed by the Government of India on the report of the Public works Accounts Committee in all essential particulars. The Government of India is prepared to allow a reasonable latitude in connection with alterations in details of Standard forms and procedure to suit local requirements, but is unable to sanction any divergence from the general principles upon which the rules and forms for Public works Accounts are based -

255/19

3. It is considered essential in the interests of good administration that the forms and procedure connected with the public accounts should be substantially the same for all India, except in matters of minor detail where the principles laid down by the Government of India are not affected -

255/18

4. I am to express the hope therefore, that His Excellency the Governor in Council will co-operate with the Government of India in giving effect to the several measures of reform which were sanctioned after full consideration -

5. I am to add that a brief summary of the changes accepted by the Government of India, finally or on trial, has already been published in Public Works Department Resolution No. 64 A.G. dated 28th April 1890, and that pending issue of standing orders correcting the Code, a list of Code rulings affected by the orders issued in connection with the Committee's report will shortly be circulated -

x 1432 W d 21.5.90

I have the honour to be,
Sir,
Your most obedient Servant
Colonel, R.E.
Secretary to the Govt. of Ind.

16th 12.6

Fr. Ans 1432 wd 21-5.90
. . 443-44 wd 11.2.90

P.W. C. No. ~~5756~~ 6317

4094
22 JUN 1890

Rd. 19-6-90

95/18

9/19/6

4094
1890

No. 328 D.

Government of Madras.

PUBLIC WORKS DEPARTMENT,

Ootacamund, 21st June 1890

OFFICE NOTE.

955/19

From W.

To C

Please read the accompanying letter from the Govt. of India No 86 A.G. dated 11th June 1890, and favour me with your opinion, whether with reference thereto, the proposals made in your office note No 3329 d 7.6.90 require modification

21.6.90

W

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.

PARAS. 1370 TO 1372, 1748, 1817 TO 1828.

N.B.—This space is required for filing.

Pro Enc 12
5399/90

India Form No 14

P. W. D. FORM.
No. M. 14.

Central Office No. 955/20

DIVISION

SUB-DIVISION

Month

Contract Certificate.

(To accompany the Accounts for the month.)

Name of Contractor.—

Nature of Work.—

Authority for work.—Estimate Register No. of 188 -8 .

Amount of Security deposited, if any—
Rs.

Description of do.

Where lodged

No. of this Certificate.

Cash Book No.

Work Voucher No.

Schedule No.

* Prepared at Contractor's request.

Unit.	Quantity executed since last Certificate	Quantity executed up to date as per Measurement List.	Items.	Rate.			Amount. Up to date.			Amount. Since last Certificate.			Remarks.
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
			Carried over ..										

N.B.—This space is required for filing.

---

* To be scored out when Contractor prepares his own bill.

Unit.	Quantity executed since last Certificate	Quantity executed up to date as per Measurement List.	Items.	Rate.			Amount. Up to date.			Amount. Since last Certificate.			Remarks.
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
			Brought forward ..							955/20A			
			Total value of work done to date										
			Deduct value of work shown on last Certificate.										
			Net value of work done since last Certificate.										

N.B.—This space is required for filing.

In charge of Work.

Contractor.

Certified that the foregoing claim is correct, that the necessary measurements were made by me on the ______ and are recorded at page ______ of my Measurement Book No. ______ and that the work has been satisfactorily performed.

Sub-Divisional Officer.

STATION ______

Dated ______ 188 .

MEMORANDUM OF PAYMENTS MADE.

	RS.	A.	P.	RS.	A.
Total value of Work done					
Amount of previous payments from last Certificate No. forwarded with the Accounts for 188 ..					
Payments now made. By Cash .. .. .. Rs.					
,, Cheque No. of 188 .. ,,					
,, Value of Stock supplied .. ,,					
,, ,, other materials taken over by Contractor .. ,,					
Balance due ..					

955/20A

Received Rupees

as above, on Account of this work.

இந்த வேலைக்காக மேல் கண்டபடி மொத்தம் ரூ ________ பெற்றுக்கொண்டேன் :—

ఈ పనికిగాను పైన కనుపరచినట్లు మొత్తంరూపాయలు ________ పుచ్చుకొంటిని :—

Stamp.

Station

Dated

Rupees

Witnesses.

Contractor.

(Name of Contractor in English

REMARKS BY THE EXECUTIVE ENGINEER :—

Here enter the nature of the check measurement taken, or other examination of the work and the results of such examinations.)

STATION

Dated 188

10,000—1-3-89.

Accoun

Executive Engine

Part II.—Summary of Payments on account of Departmental Agency.

Extract from the Sub-Divisional Officer's Cash Book of entries relating to this work.

Date.	Voucher No.	Particulars.	Amount. Labor. RS.	A.	P.	Materials. RS.	A.	P.
1	2	3	4			5		
		I. Arrears of previous months now paid :—						

Extract from the Executive Engineer's Cash Book of entries relating to this work.

Date.	Voucher No.	Particulars.	Amount. Labor. RS.	A.	P.	Materials. RS.	A.	P.
6	7	8	9			10		
		(3)—Arrears of previous months now paid :—						
		ABSTRACT.						
		5.—Cash paid by Sub-Divisional Officer						
		6.— Do. by Executive Engineer						
		7.—Value of Stock issued to the works						
		8.—Do. of Materials transferred from other works ..						
		9.—Deduct value of Materials transferred to other works.						
		10.—Balance—Net charges on account of Departmental Agency						
		Grand Total ..						

955/21A

Part III.—Memorandum of Arrears due on account of Work done by Departmental Agency.

—	Amount due By Sub-Divisional Officer. Labor. RS.	A.	P.	Materials. RS.	A.	P.	By Executive Engineer. Labor. RS.	A.	P.	Materials. RS.	A.	P.	Total. RS.	A.	P.
1	2			3			4			5			6		
1.—Value of work done as per Part I, Columns 7 to 11 ..															
2.—Add arrears as per last month's Work Abstract, Part II															
3.—Total															
4.—Deduct Payments made as per Part II															
5.—Balance—Arrears at end of this month, as detailed in the margin															

Detail of Arrears.	RS.	A.	P.
Arrears of previous months not yet paid ..			
Total as per Line 5. ..			

Part IV.—Account of Receipts, Issues, and Balance of Materials.

Description of Materials.	Balance.		Receipts.		Total.		Issues*				Balance.	
							To this Work.		To other Works.			
	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13
1.—Purchased by the Sub-Division Officer		RS. A. P.		RS. A. P.		A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Grand Total Value.												

6. Deduct Value of balance at end of last month .. ..

7. * to Materials at site .. ..

* Write Increase or Decrease as the case may be.

Dated ________________ 18

Sub-Divisional Officer.

Pw Inc 7
5399/90

India Inv Do 7B

P. W. D. Form,
No. M 6.

Reference to Madras P. W. D. Code,
Edition of 1886.
Paras. 311, 1757—65, 1767, 1769, 1787-88, 1863—65
and 1877.

Division— No.

Sub-Division— No.

Month

WORK ABSTRACT.

Name of Work— 21B

Authority—

Estimate No.

For Rupees

In Progress—

or Completed—

Remarks by the Executive Engineer.

(The Executive Engineer will note here whether the work has been examined, materials counted, and measurements checked by him, with any remarks that appear called for).

Executive Engineer.

not in [illegible]

Compared with measurement sheets, Nominal muster rolls, Daily (or ten-day) reports, Sub-division and imprest cash books, Adjustment book, and Contract and other vouchers, and found correct.

Accountant.

10,000—1-12-89.

Part I.—Abstract of the Value of Work done and Progress made during the month, distributed by Sub-heads of Estimate, and by Agencies (Departmental Labor, Contract, &c.).

	By Departmental Labor.										By other Agency.								Totals to be entered in the Register of Works.	
No. and description of Sub-head as per Estimate and Register of Works.	Progress			Rate (11 ÷ 4) for each 10-day Report.	Period or Nominal Muster Roll to which the entries relate.	Charges				Total.			Piece work, as per Voucher No.		Contract, as per Voucher No.		Adjustments, as per Adjustment Book Item No.			
	Up to date.	Last reported.	During the month 2—3.			By the Sub-Divisional Officer.		By the Executive Engineer.												
						Labor.	Materials.	Labor.	Materials.		Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
				Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.		Rs. A P.		Rs. A. P.		Rs. A. P.		Rs. A. P.

for the month of 18 P. W.

			Payments.		
				Bank or Treasury.	
Date of payment.	No. of voucher.	To whom paid, &c.	Cash.	No. of cheque.	Amount.
7	8	9	10	11	12
			Rs. A. P.		Rs. A. P.
		Brought forward ...			

25/VII
22

Form No. M 8.]

Cr.

Division ______________________, Office Cash Book of ______________________ for the month of ______________

Dr.

Head cash abstract book.	From whom received, &c.	Receipts.					Head in cash abstract book.
		Cash.			Bank or Treasury.		
13	3	4			5			6
		Rs.	A.	P.	Rs.	A.	P.	
	Brought forward ...							

Date of payment.	No. of voucher.	To whom paid, &	Payment				Date of receipt.	No. vouch
			Cash.			Ban		
						No. of cheque.		
7	8	9	10			11	1	2
			Rs.	A.	P.			
		Brought forward ...	25/2					

Division ____________________, Office Cash Book of

From whom received, &c.	Receipts.						Head in cash abstract book.
	Cash.			Bank or Treasury.			
3	4			5			6
	Rs.	A.	P.	Rs.	A.	P.	
Brought forward							

NOTES.

Reference to Madras P. W. D. Code, Edition of 1886,

Paras. 1748—50 and 1757.

1 The nominal muster roll is the initial record of the labor employed each day on a work, and must be written up daily, by the subordinate deputed for the purpose, each morning before the laborers begin work.

2. No charge other than the wages of the men who actually work with their own hands and are paid at a daily rate, will be included in the muster roll; the voucher for other than the above, such as for subordinate supervision, &c., entertained under Code para. 935, will be in form No. M 4 A (para. 1749).

3. For laborers who are likely to be paid not less than Rs. 41-10-8 separate muster rolls will be prepared, in which the amount of income tax recovered from each laborer under Act II of 1886 will be shown, and these will be submitted to the examiner with the monthly accounts (para. 1750 A).

4. In opening the nominal muster roll, the work-people should be mustered in order and their names taken down according to their classes, and rates of wages, the names of the highest paid workmen being entered first and so on in succession down to the lowest class; a little space should be left after each group of names to provide for the entry of the names of additional workmen who may be engaged before the close of the period for which the muster roll is kept.

5. The presence or absence of each laborer will be denoted each day by the insertion of the figure 1, or a blank, as the case may be, against his name; the sum of the figures brought out in the column "Total" will represent the total number of days each laborer has been present, and this total multiplied by the "Rate" gives the "Amount" of wages for the period of the muster roll.

6. Fines and stoppages, if any, being deducted from the "Amount" of wages gives the "Balance Due" and payable to each laborer.

7. The muster roll should be closed immediately after the close of the ten days or other period for which it is kept, and after being signed by the officer in charge of the work will be passed for payment by the executive engineer or sub-divisional officer in whose sub-division the work is carried out (para. 1750).

8. Payments will then be made by whomsoever (other than the officer who drew up the muster roll) the executive engineer or sub-divisional officer usually entrusts to make payments, and in the presence of the overseer or officer in charge of the work who will certify that the proper persons received the money (para. 1750).

9. The dates on which payments are made should be noted in the space provided for the purpose in the headings in columns 10 to 13 and the amount of each payment made should be noted in the proper column opposite the name of the laborer concerned.

10. Receipts are not required from daily laborers unless the individual amount exceeds Rs. 20, when a stamped receipt is necessary (para. 1750).

11. The names of laborers who are absent and the amounts due to each, as shown by column 15 "Amount not paid" should be transferred to the "Register of arrears"—part II B.

12. The "Register of arrears" is in two parts, A and B. Part A shows the arrears of *previous* muster rolls brought forward, the payments made on account of those arrears, the date of payment and amounts still due; and Part B shows the arrears due on the current muster roll.

13. All unclaimed wages will be considered forfeited under schedule II of the Indian Limitation Act of 1877, item no. 4, after the lapse of six clear months excluding the month in which the wages were earned, and will then be promptly dealt with as follows:—

A.—If the work is in progress when the period of limitation expires, the forfeited wages will be debited to the work and credited to "provincial revenue"—sub-head "15—unclaimed deposits."

B.—If the account of the work is closed and the arrears have, for the purpose of closing the accounts, been previously credited to "deposits" the wages will be credited to "provincial revenue" as above and debited to "deposits."

C.—In the case of wages earned by the same individual partly in one month and partly in another, the arrears due will be dealt with as one item and the period of limitation will be reckoned from the latest date on which any part of the wages was earned (para. 1750—note).

14. Part III of the nominal roll is an extract from the measurement book of the officer in charge, showing the work done by the labor employed. The quantity of the work turned out during the period should be compared with the cost of the labor employed, so as to afford satisfactory evidence that the out-turn of the work gives a sufficient return for the money spent. Any marked deficiency in this respect should be suitably noticed by the paying officer by fine or otherwise as may appear necessary.

India Form No 2

P. W. D. Form,
No. M 4.

Rev Sec 9
5399/90

Division ____________________

Sub-division ____________________

Month ____________________ 955/23

Period ____________________

Imprest-holder's Voucher No. ____________________

Sub-division Voucher No. ____________________

Nominal Muster Roll of Daily Labor employed on the ____________________

Sanctioned Estimate. { Register No.
Amount, Rs.

Part I.—Nominal Muster Roll.

1	2	3	4																														
Serial No.	Description.	Names.	Month :—																														
			Dates.																														
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

5	6	7			8			9			10			11			12			13			14	15		
											Payments made.															
Total.	Rate.	Amount.			Fines and Stoppages.			Balance due.			Date.			Date.			Date.			Date.			Initials and Remarks of paying Officer or Signature of laborer.	Amount not paid.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.		RS.	A.	P.
Brought forward ..																							955/238			
Total ..																										

N.B.—Receipts are not ordinarily required from daily laborers. A stamped receipt (*i.e.*, acknowledgment by mark or otherwise and a stamp in this column) is, however, required for each payment exceeding Rs. 20 to one individual (Code para. 1750).

Total of this Muster Roll (   )

(Signed)

Musterer.

Dated   18 .

(Countersigned)

Officer in charge of the work.

Dated   189 .

Pay Rupees (in words)

(Signature)

Executive Engineer or Assistant Engineer or Upper Subordinate in charge of Sub-Division.

Dated   189 .

A. Part II.—Register of Arrears of Wages due to Work-people. B.

ARREARS OF PREVIOUS MUSTER ROLLS BROUGHT FORWARD.

Month and period to which the arrears relate. 1	Serial No. as per Nominal Muster Roll. 2	Names. 3	Amount due. 4			Amount paid. 5			Date of payment. 6	Amount still due. 7			Initials and Remarks of paying officer or Signature of laborer. 8
			RS.	A.	P.	RS.	A.	P.		RS.	A.	P.	
		Total ..											

... from daily laborers. A stamped receipt (i.e., acknowledgment by mark or otherwise and a stamp in this column) is, however, required for each payment exceeding

ARREARS OF THIS MUSTER ROLL.

Serial No. as per Nominal Muster Roll. 1	Names. 2	Amount due. 3			Serial No. as per Nominal Muster Roll. 1	Names. 2	Amount due. 3		
		RS.	A.	P.			RS.	A.	P.
						Brought forward ..			
						955/28			
						Total ..			
	Carried over ..								

	On this Roll.			On previous Roll.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
(1.) Amounts payable as per Pay Order and Register of Arrears (Part II-A) above ..									
(2.) Amounts paid ..									
(3.) Balance remaining due to be detailed in Part II A of next Muster Roll ..									

[above payments have been made by me in person]

Certified that the sum of Rupees (   ) shown against line (2) in the table immediately above was paid by * ______ in my presence to the men entitled to the money.

______, ______

(Signature)______ *Officer in charge of the work.*

STATION ______

Dated ______ 189 .

* NOTE.—Here enter the name and rank of the Paying Officer who must be the cashier or an officer different from the person who drew the roll, unless he be a gazetted officer.

Part III.—Detail of Measurement of Work done by the labor employed as per Nominal Muster Roll.

Nature and situation of work.	No.	MEASUREMENT.			Cubical contents.	Superficial contents.	Deduct as shown last month.	Balance o this month
		L.	B.	D.				
1	2	3	4	5	6	7	8	9
							~~950/23~~	

Certified that the above is a correct extract from my Measurement Book, and represents the actual Measureme
taken by me on the ______________ and is recorded at page ______ of my measurem
Book No. ______

10,000—21-11-89.

____
Officer in charge of the w

P W Encl
5399/90

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.

PARAS. 399, 829, 1675, 1713 TO 1717,
1768, 1778, *et seq.*, 1849, 1859.

Indn Fm No 13

P. W. D. FORM.
No. M 13.

DIVISION ______________

SUB-DIVISION ______________

955/26

Balance Return of ______________
under charge of ______________
for the half-year ending ______________
188 .

Balance Return of Tools and Plant for the half-year ending 188 ..

Class.	Item No.	Name of Article.	Correct Balance brought forward.	Receipts.						Total Receipts and Balance.	Issues.						Total Issues.	Balance at end of half-year.		Explanation of Differences and Remarks.	
				188 .			188 .				188			188 .				As per this Return.	Actual as counted.	*By Storekeeper or Sub-Divisional Officer.*	*By Executive Engineer.*
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
																					955/27

Certificate.

Certified that the figures entered in the column "Actual as counted" represent the No. of articles as actually counted by

on the 188 .

Station

Dated

Signature of Officer.

5,000—9-3-89.

Forwarded to Examiner of P. W. Accounts, Madras.

Reference to Madras P. W. D. Code,
Edition of 1886.
Paras. 1774 and 1830.

[illegible] 17 B

P. W. D. Form,
No. M 17.

pw E. 14
5399/90

VOUCHER NUMBERS.—

Central Office ... No.
Divisional Office ... „
Sub-Divisional Office „

Division—
Sub-Division—

955/28

Bill for Materials.

(To accompany the accounts for the month of 18 .)

Rates approved.

Pay Rs *

Station
Dated 18 .

Signature of Executive Engineer.

* Here state the amount in words and whether "in Cash" or "by Cheque."

Supplier's Receipt.

Received Rupees ( ) on account of the materials detailed in this Bill * as a final payment in settlement of all demands.

இப்பில்லில் கண்டிருக்கிற சாமான்களுக்காக * சகலபாக்கிக்கு ஈடாக மொத்தம் ரூபாய் ( ) பெற்றுக்கொண்டேன்.

ఈ బిల్లునందు కనుపరచిన సామానులకు యావత్తుబాకీకి ఫైసలుగా మొత్తం రూపాయలు పుచ్చుకొంటిని.

Station
Dated 18 .

Stamp.

Rupees

Witness

Signature of Supplier.

Accountant.

10,000—7-11-89.

* To be scored out when the payment is not final.

The Executive Engineer   *Division*   **Dr.**

To   *for Materials supplied by him.*

Quantity and Description of Materials.	Price.				Payments.		For what account purchased.	By whom Received, and No. of receipt attached if not receipted below.
	Rate.	Per	Amount.	Total of each description.	Amount.	When paid.		
1	2	3	4	5	6	7	8	9
	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.			
Balance due for supplies of previous months :—								
Supplied in current month.								
Total of this Bill, Rs. in writing.								

STATION

Dated   18

Signature of Supplier.

Certified that the foregoing claim is correct, and that the materials have been received by the person mentioned in the last column in good order and up to sample, and that the rates are correct.

STATION

Dated   18

Signature of Sub-Divisional Officer.

NOTES.

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.

PARAS. 1344A, 1754, 1830A AND 1830B.

1. A separate form must be used for each separate work; and payments relating to two or more works must not be included in the same form (para. 1830B).

2. Each man's claim will ordinarily be for a single description of work done on one sub-head of the estimate; but, in exceptional cases if one man's claim is for two or more sub-heads of work, a total of the claim should be given in column 10, and an abstract of the bill showing the total chargeable to each sub-head should be given below these notes.

3. When a final (second) payment is made (see code para. 1830A), the particulars of work done, &c., as shown in previous voucher, should not be detailed in col. 3, the entry in this column being merely confined to a reference to the voucher No. and month in which the first payment appeared, thus:—"Balance due on voucher No. —— for ——————," reference to the item no. of the voucher being given in column 4.

4. A receipt stamp is required for each payment exceeding Rs. 20.

5. When payment is acknowledged by a mark, it should be certified by the officer in whose presence the payment is made.

20,000—1-12-89.

P. W. D. Form,
No. M 14 A.

pw Enc 13
53991

VOUCHER NUMBERS—
Central Office   No ——
Divisional Office   No. ——
Sub-Divisional ,,   No. ——

Division ——————

Sub-Division ——————

Month of payment ——————

355/29

PIECE WORKER'S BILL

(*To accompany the accounts for the month of* —————— 18 .)

Name of Work ——————

Certified that the measurements on which the claims entered within are based were made on the dates entered in column 6 and are recorded in my measurement book No. on the pages mentioned in col. 5. The work has been satisfactorily done.

Station ——— } *In charge of work.*
Dated ———

Pay Rupees ( ) ——————

Station ——— } *Officer ordering payment.*
Dated ———

Paid by ——————
in my presence.

Dated ——— *Signature and rank of officer.*

Approved.

Station ——— } *Executive Engineer.*
Dated ———

Examined.

Divisional Accountant.

Item No. of each Piece-worker's account.	Name of Piece-worker.	Description of work.	Item No. of last voucher.	Measurement of work.		Unit.	Quantity during the month.	Rate at			Amount.																		Date of payment.	"Piece-worker's receipt" (stamped when necessary).
				Page of Measurement book.	Date of Measurement						Value of work done.			Deduct for deferred payment.			Balance.			Deduct fines.			Balance now paid.				
1	2	3	4	5	6	7	8	9			10			11			12			13			14			15	16
								RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.		P.	RS.	A.		RS.	A.	P.		

Total of Bill, Rupees :—

Miles.	Contractor.	Quarry from which dug.	Distance carried.		Rate for Carriage per Mile.				100 Cubic Feet.						Quantities in Cubic Feet.	Value.			Remarks.
			Miles.	Furlongs.					Carriage.			Total.							
					RS.	A.	P.			A.	P.	RS.	A.	P.		RS.	A.	P.	

555/30

555/30

Executive Engineer.

Sub-Divisional Officer.

Compared with hers and bills.

ntant

Item No. of each Piece-worker's account.	Name of Piece-worker.	Description of work.	Item No. of last voucher.	MEASUREMENT OF WORK.		Unit.	Quantity during the month.	Rate at			AMOUNT.															Date of payment.	*Piece-worker's receipt (stamped when necessary).
				Page of Measurement book.	Date of Measurement.						Value of work done.			Deduct for deferred payment.			Balance.			Deduct fines.			Balance now paid.				
1	2	3	4	5	6	7	8	9			10			11			12			13			14			15	16
								RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.		P.	RS.	A.	P.	RS.	A.	P.		

Total of Bill, Rupees :—

Miles.	Contractor.	Quarry from which dug.	DISTANCE CARRIED.		Rate for Carriage per Mile.			100 CUBIC FEET.						Quantities in Cubic Feet.	Value.			REMARKS.
			Miles.	Furlongs.				Carriage.			Total.							
					RS.	A.	P.		A.	P.	RS.	A.	P.		RS.	A.	P.	

855/30

855/30

Executive Engineer.

Sub-Divisional Officer.

Compared with ers and bills.

NOTES

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XII.—PARAS. 1499 AND 1581.

1. This form is to be kept up for each road and gives the mileage account of road-metal collected. The entries are abstracted and the cash account given in the account of petty contracts, P. W. Form No. M 17.

2. If, in any case, the metal is collected by departmental labor, which, however, is a course to be avoided, the entry in the column "Name of Contractor" will be "Departmental labor." In such a case, a separate work abstract of the Departmental labor would be required.

P. W. D. Madras,
Form No. M [illegible]

DIVISION.— No.

SUB-DIVISION.— No.

Statement of Road-metal supplied during the Month of 188 .

C.

Memorandum agreeing the Public Works and Treasury Balances.

1	2			3			4			5			6			7		
	Treasury.			Treasury.			Treasury.			Treasury.			Treasury.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
As per Public Works Accounts.																		
1. Balance as per last month's Cash-books																		
2. Add Credits issued this month																		
3. Total ..																		
4. Deduct cheques drawn this month as per Cash-books (to be credited to "Cheques of Public Works Department officers" in account current)																		
5. Balance at end of month as per Cash-books																		
As per Treasury Accounts.																		
6. Balance as per Pass-books (line 10 of last account)																		
7. Add amount of letters of credit for the month as per Pass-books																		
8. Total as per Pass-books ..																		
9. Deduct cheques paid during the month as per Pass-books																		
10. Balance at end of month as per Pass-books and Treasury balance certificates																		
11. Difference between Treasury and Public Works balances (line 10—line 5) as per details of unpaid cheques on Treasury balance certificates (line 3 of part D of form No. M-65)																		

955/31

Station ——————
Dated —————— 188 .

Accountant.

Executive Engineer.

NOTE.—The balance (column 7, line 5), should not, as a rule, exceed the average outlay of a week; when it does so, the reason should be noted at foot of the statement and the steps taken to reduce the amount in future explained, such as, applying for short credits in the following month, &c. It is the duty of every disbursing officer to reduce to the utmost his demands upon the public treasury and not to draw any money in advance of his requirements; the balances of letters of credit and cash deposited in chests should alike be kept down to the lowest possible amounts.

PW Proc (
5399/

REFERENCE TO MADRAS P.W.D. CODE, EDITION OF 1886.
PARAS. 311 (ii), 1640, 1906 AND 1951.

India Form 20A

P. W. D. FORM,
No. M 31.

DIVISION—

A. Statement of the Actual Cash Balances and Imprests on the day of 188 .

Name and Rank.	Charge.	Imprest held under.	Amount.			Date of last inspection.	REMARKS.
1	2	3	4			5	6
			Rs.	A.	P.		
I. Officers having Cash Accounts.							
	Total ..						
II. Imprest-holders.							
	Total Imprests ..						
	Add amounts in chests ..						
	Grand Total ..						

B.—Certified that this Return has been compiled from the actual Balance Returns [and Statements of Imprests] of the disbursers of this Division. [Also that I examined the Accounts and Cash-chests of the Officers named above on the dates specified against each, and found them to be correct.] Not in G. of I. Forms

Station ____________
Dated ____________ 188 .

Executive Engineer.

NOTES 1.—If there were any discrepancies, for the words "and found them to be correct" in certificate B, substitute "and found that there were discrepancies as explained in column, Remarks."

2.—Unless otherwise stated in the column of remarks, Inspection (column 5) includes counting of cash in chest and inspection of accounts and office.

3.—In column 4 the amount to be entered is the actual cash balance of officers having cash accounts, and the full amount of the imprest in the case of imprest-holders.

4.—If an imprest-holder is in charge of a sub-division, the fact should be noted in column 2 against his name.

3,000—28-2-89.

REFERENCE TO MADRAS P. W. D. CODE OF 1886.

PARAS. 11, 236, 271, 322, 357, 467
AND 468, &C.

(1) In drawing up the salary bill, care should be taken to see that in the case of every change in the bill, the necessary certificates and information are furnished, and authority, &c., quoted. The following are some of the chief points requiring attention:—

I. In cases of first appointment—
  1. First appointment certificate (Para 422A.)
  2. Health and vaccination certificates (Para. 50).
  3. Examination certificates (Para 172).
  4 Authority for entertainment (Para. 169).
  5. Date of birth.
  6. Salary commences from the date of entering upon the actual duties of the situation, except in cases where it is otherwise ruled (Para. 422).

II.—In cases of promotion—
  7. On transfer, higher rate of salary commences from date of assuming charge of new office (Para. 433). When not on transfer, it commences from the date of the order, or as may be specially notified.

III.—In cases of temporary absence on duty—
  8. A local allowance may be drawn by an officer absent from his office on duty for a period not exceeding one month, provided that it is not drawn by a *locum tenens* (C. L C., Sec. 14, and para. 523).

IV.—In cases of absence on leave—
  9. Life certificate or Indemnity bond to refund overpayments executed by a recognized Bank or Agency Firm (Para. 584, also C. L. C., Sec. 161 (b), Rule 6, and App. B., Rules I and II)
  10. Sanction for substitute if any (Para. 668).
  11. Presidency house rent or presidency allowance not admissible on any leave other than privilege leave, and then only when the state is put to no extra expense (C. L. C., Sec. 76, Rule 5.)
  12. Date, forenoon or afternoon, on which leave was availed of (Paras. 423 and 558).
  13. Notification or order granting leave (Paras. 557 and 558).
  14. Nature and extent of leave.
  15. Pay not to be disbursed when salary is less than Rs. 200 to persons absent on privilege leave (C. L. C., Sec. 138).

V.—In cases of absence without leave—
  16. Forfeiture of salary for period of absence.

VI.—In cases of Transfer—
  17. Last pay certificate (Paras. 403 and 425).
  18. Public benefit and reasonable despatch transfer certificates, (Para. 433 and C. L. C., Ch. XIII).
  19. Date, forenoon or afternoon, of giving over and assuming charge (Para. 558).

VII.—In cases of suspension or dismissal—
  20. (Para. 516).

VIII.—Generally—
  21. Authority for change in rate of pay, allowance, &c.
  22. Explanation of anything unusual in the bill.

(2) The bill should be drawn up and submitted for audit immediately after the close of the month, and before any salaries are paid, and should be accompanied by the statement of non-gazetted officers on leave during the month, form no. M 150, (Para. 470).

When no non-gazetted officer in superior service has been absent on leave or deputation during the month, the following declaration should be appended to the salary bill in lieu of the leave statement:—

"I do hereby certify that no non-gazetted officer in superior service on the establishment has been absent, either with or without leave (except on casual leave) during the month of and further that all appointments and promotions, temporary or permanent, have been recorded in the service books of the persons concerned under my initials."

(3) Arrears of salaries of any month should be claimed in the first monthly bill submitted to the audit office after the claim becomes known and only one bill should, as a rule, be submitted for a division each month.

(4) Executive engineers will note in their bills for May and November the station at which each member of the establishment is located (Para. 11).

(5) In cases of admissions to the general family pension fund, the following declaration from the subscriber should be obtained and attached to the salary bill in which the first deduction on account of subscription for the fund is shown to have been recovered (Para. 2034).

"In accordance with the condition upon which the government of India allows certain facilities to the general family pension fund, I have to record that I am fully aware that the government of India exercises no supervision over the management of the fund and is in no way responsible for its solvency."

3,000—28-2-89.

PW Proc 17
5399/90

India Form No 21A

P. W. D. FORM,
No. M 149.

OFFICE OR DIVISION ____________ 955/32

Bill for Salaries for the month of ________ 18 .

EXAMINER'S AUDIT ENTRIES.

Passed for Rupees ____________
____________ as below:—

Amount of Bill	Rs.		A.
Add	"		
Total,	Rs.		
Disallowances as per List No. of 188 , annexed.	"		
Amount passed as above	Rs.		B.
Deductions as per last page	"		
Net Amount payable,	Rs.		

Dated Madras, the ____________ 188 .

Entered in fol. ________

Examiner of P. W. Accounts, Madras.

Superintendent

Auditor.

Item No.	Class.	NAME AND RANK. (The names should be arranged in order; Engineer Establishment first, then Upper Subordinate, then Petty, then Accounts, then Office, and the total drawn for each class in the column headed "Total." Names are not to be entered when the salaries are under Rs. 10 per mensem).	Rate of Salary.			Amount of Salary.			Total for each Person, or Division of Class.			Total.			—
1	2	3	4			5			6			7			8
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
		Carried over ..													

NOTE.—A fine should be noted as a distinct deduction entry in co "Amount of Salary," and only the net amount payable should be in the column "Total for each person, &c."—(Par

---

Item No.	Class.	NAME AND RANK. (The names should be arranged in order; Engineer Establishment first, then Upper Subordinate, then Petty, then Accounts, then Office, and the total drawn for each class in the column headed "Total." Names are not to be entered when the salaries are under Rs. 10 per mensem).	Rate of Salary.			Amount of Salary.			Total for each person, or Division, of Class,			Total.			—
1	2	3	4			5			6			7			8
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
		Brought forward ..													953/37
		Carried over ..													

fine should be noted as a distinct deduction entry in column "Amount of Salary," and only the net amount payable should be brought out the column "Total for each person, &c."—(Para. 469).

Deductions.

[Note.—Bills are passed for the full amount allowed, such deductions as are not disallowances (as, *e.g.*, stoppages on account of security) being detailed below. Disallowances shown in P. W. Form No. M 109 are not included in the amount passed.]

Name of Individuals and particulars of deductions.	Amount.			Total for each Individual.			Head of Account to be credited.
1	2			3			4
	RS.	A.	P.	RS.	A.	P.	
Total ..							

955/32

NOTES.

Reference to Madras P. W. D. Code, Edition of 1886.

Para. 470.

(1). The entry in column 5 should be one of the following :—

Privilege Leave	C. S. R.,	291
Leave on Medical Certificate	"	369
Leave on Private Affairs ..	"	370
Furlough	"	371
Leave without allowances ..	"	372
Subsidiary Leave	"	378

and the abbreviations noted at foot of the form should only be entered in that column.

(2). No officer in superior service under Rs. 100 may be granted leave of any kind, except privilege leave under one month (C S.R., 162, note), and no officer in inferior service (whatever his pay) may be granted leave of any kind (without any exception) unless it can be done without imposing any extra cost upon the state. For the purpose of applying this condition, an officer in superior service in receipt of the maximum pay of an appointment rising to Rs. 100, is not to be treated as an officer in receipt of less than Rs. 100 per mensem. (C. S. R., 294, rule 1 and 368.)

(3). An officer who holds a temporary or officiating appointment without retaining any lien on a permanent substantive appointment, may only be allowed leave with allowances to the extent noted below, and only if no substitute is required or if his duties can be arranged for without additional expense to the state.

Privilege Leave.	To the full extent to which it would be admissible if his appointment was permanent and he held it substantively.
Leave on Medical Certificate.	Not exceeding 3 months during the whole period of his employment without lien. (C. S. R , 273 (*a*) and 369-1.)

(4). No officer can draw any acting allowance or charge allowance in addition to his substantive pay for acting in a higher appointment for an officer absent on privilege leave for the first thirty days of such acting appointment, unless he is transferred from another station to act or take charge, in which case he may receive three-fourths of the additional allowance otherwise admissible. (C. S. R., 120.)

(5). A non-gazetted officer on Rs. 200 and above may draw allowances as they fall due during leave. (C. S. R., 297.)

(6). A non-gazetted officer under Rs. 200 may not draw allowances during leave; but, with the sanction of the head of the office, he may, on relief, receive in advance, so much of his leave allowances as would fall due on the 1st and 2nd pay days after relief, provided they both fall within the period of his leave; or if the head of the office prefers it, he may be paid on such 1st and 2nd pay days such allowances as fall due on those days. (C. S. R., 297.)

(7). In all cases of privilege leave, any leave allowances or advances received must be refunded if the officer does not return to duty on the expiry of his leave, unless the failure to return to duty is caused by the officer's death. (C. S. R., 296.)

(8). In all cases in which an officer does not present himself in person for payment, a life certificate is required. (C. S. R., 941.)

(9). Such remarks as may be necessary should be entered in the space provided for the purpose on the docket of the form and should be serially numbered, the numbers only being quoted for reference in column 15 against the item concerned.

(10). When no member of the establishment in superior service has been absent on leave or deputation during the month, certificate no. (1) at foot of the form within will be scored out; otherwise, certificate no. (2) will be scored out.

(11). The duty of signing the certificates may be delegated by the head of a department or a secretary to government to the chief assistant or registrar of his office.

India Form No 21 B

P. W. D. Form,
No. M 150.

PW Sec 18
5399/90

Division or Office.

955/35

Monthly Report of non-gazetted Officers on leave

during the month of ______________ 189 .

(To accompany the salary bill for the above month.)

Remarks.

[*See Note* 9.]

Name and Rank of Absentee.	Pay of Absentee. (Rate per mensem.)			Leave granted.				Leave Allowance.		Name of every person acting by reason of the absence.	Actual substantive pay of acting officer.	Acting allowance, rate per mensem.	Total of columns 9 and 13 for each absence.	Reference to item No. of remark on docket of form.
	Minimum.	Maximum.	Actual.	Kind.*	Amount.	Date of beginning of leave.	Date of return.	Rate per mensem.	Amount for days of actual absence during current month.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	RS.	RS.	RS.		Y. M. D.			RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. F.	

* P. = Privilege leave. M. = Leave on Medical Certificate. P. A. = Leave on Private Affairs. F. = Furlough. L. A. = Leave without Allowances. S. = Subsidiary leave.

Strike out one certificate and sign the other.

1. Certified that all leaves granted to any person in superior service on this establishment, and the total absence on such leave, or without leave during the month, and temporary appointments and promotions consequent on such absence, are detailed in the foregoing statement; that no leave has been granted until, by reference to the applicant's service book and to the Civil Service Regulations, I had satisfied myself that it was admissible; and further, that all grants of leave, and departures on, and returns from, leave, and all appointments and promotions, temporary or permanent, have been recorded in the service books of the persons concerned under my initials.

2. Certified that no person in superior service on the establishment has been absent, either with or without leave (except on casual leave), during the month and further that all appointments and promotions, temporary or permanent, have been recorded in the service books of the persons concerned under my initials.

NOTES.

Reference to Madras P. W. D. Code, Edition of 1886.
Paras. 316, 530 to 532, 534, 535 and 538.

1. The details of the basis of claims for travelling allowances of members of the engineer and upper subordinate establishment, and of those holding analogous positions on the works establishment, will be entered in this journal form (para. 531).

2. The journal will be prepared at the end of the month to which the claims refer, and will be submitted, with the travelling allowance bills of the division or office concerned, to the examiner for audit before payment (para. 531).

3. The journals of executive and assistant engineers, including corresponding works establishment should give references to the numbers and dates of the inspection notes submitted under para. 318 (para. 531A).

4. The journals of superintending engineers will be countersigned by the chief engineer, those of executive engineers in charge of divisions* and those of sub-divisional officers (of whatever departmental rank)* by superintending engineers, and those of all others* by executive engineers in charge of divisions. In the case of tank survey parties the chief engineer for irrigation will countersign all journals, unless the officer in charge of the party is an executive engineer, in which case the latter will countersign the journals of all those subordinate to him, his own journal being countersigned by the chief engineer for irrigation (para. 531A)

* Including corresponding works establishment.

5. To guard against undue delay in the submission of journals and travelling allowance bills, no claims for travelling allowances will ordinarily be admissible unless submitted within the following month (para. 534).

6. No member of the executive branch will despatch his journal in support of his claim for travelling allowance until his progress report for the month has been submitted to superior authority (para. 535).

7. Superintending engineers should carefully scrutinise the travelling allowances drawn by the officers under their control and check any tendency to unnecessary expenditure (para. 538).

PW Inv
5399/80

P. W. D. Form,
No. M. 152.

55/36

Circle—

Division—

Journal of the Occupation and Duties of

for the month of

189 .

ABSTRACT OF CLAIM.

	RS.	A.	P.
miles @ annas *per mile* . .			
days @ rupees *per diem* . .			
days horse allowance at rupees *per mensem* . .			
Double class railway fare . .			
class passage by steamer . .			
Actual Expenses . . For halts . .			
For journeys by road			
Total . .			
Deduct—			
Messing on steamer for days . .			
Net Claim . .			

(To be entered in Examiner's Office only.)

Passed for Rs.

Month

Chargeable to Establishment.

Head-quarters ______________________

Date.	PLACES VISITED.								CHARGES.						Number and Date of the Inspection Note despatched. D.	Date of last Visit.	Objects of each Journey, the Duties performed, and Results of Inspection made each day. E. (NOTE—To be entered in the briefest possible shape.)
	From		To		Distance from Head-quarters. B.	Miles travelled each day.		No. of Days halted in each Place.	Days.	Days for which actual expense is claimed for halts at head-quarters.	Not by Rail. Miles.	By Rail. Class.		By Sea.			
	Station.	Hour of departure. A.	Station.	Hour of arrival. A.		Not by Rail.	By Rail.		At Rs.		At Rs.	Single.	Double.	Class Passage. C.			
1	2		3		4	5	6	7	8	9	10	11	12	13	14	15	16
								Total ..									255/37

A. The time need be entered only in the following cases :—(1) When an officer attached to a Railway and holding a free pass charges for diurnal allowance under C. S. Regulations, Article 1171. (2) When an officer charges for daily allowance for two consecutive days, *vide* C. S. Regulations, Article 29. (3) When Railway journeys are performed and class fares preferred.

B. To be entered only in case of journeys from and to head-quarters.

C. Here enter 1st or 2nd class passage. Note.—When an officer claims passage money for a sea voyage, the number of days during which messing with wine or without wine, &c., was provided should be stated and table money deducted accordingly, *vide* C. S. Regulations, Articles 1115 and 1116.

D. To be entered in the Journals of Executive and Assistant Engineers against the days on which the inspection of each work or group of works was completed. (Madras P.W.D. Code, para. 318).

E. Chief and Superintending Engineers are not required to fill up this column.

I certify that the above journeys were undertaken in the interests of the public service, that no charges have been made either as daily allowance or mileage for any journey by road, boat or river-steamer not taking me to a point more than five miles from my head-quarters, that all the halts for which daily allowance has been drawn were made at a place more than five miles therefrom, and that I have duly mentioned in this journal all the instances in which I was provided with the means of locomotion at the Government expense.

Examined and Approved.

Superintending Engineer, ——— *Circle.*

DATED

Examined and Approved.

Executive Engineer, ——— *Division.*

DATED

Assistant Engineer, ——— *Division.*

DATED

955/38

NOTE.—In cases of allowances requiring the sanction of the Superintending Engineer or other authority, mere countersignature by him of the Journal or Travelling Allowance Bill of a Subordinate Officer will not be accepted as the required sanction. A definite sanction must be separately recorded (Code para. 532, Note).

5,000—19-4-90.

Reference to Madras P. W. D. Code of 1886.

Paras. 447, 529 and 1940.

1. The following are some of the points which should be attended to in submitting claims for the different descriptions of allowances:—

I.—Actual expense for halts at head-quarters—

(1) Inadmissible when an officer halts for more than first ten days (C.T.A.C., Sec. 18, Rule 1).

II.—Daily allowance—

(2) Inadmissible without government sanction when an officer resides for more than ten days at a place other than head-quarters (C.T.A.C., Sec. 20).

(3) Inadmissible without government sanction for the periods intervening between the date of entertainment of carriage, &c., and of the officer's own departure from head quarters, or between the period of his own return to head-quarters and the return of his carriage, &c. (C.T.A.C., Sec. 18, Rule 4).

III.—Mileage—

(4) Inadmissible for journeys not exceeding 20 miles in one day (C.T.A.C., Sec. 22).

(5) Is limited to the amount of daily allowance for journeys by road of not more than 20 miles a day combined with a railway journey (C.T.A.C., Sec. 22. C. i).

IV.—Transfers—

(6) At an officer's own request, or on account of misconduct, does not entitle to travelling allowance (C.T.A.C., Sec. 32).

(7) Travelling allowance for journeys on——for an officer in inferior service is inadmissible without the sanction of government (C.T.A.C., Sec. 33).

V.—General—

(8) Authority required for proceeding on duty beyond limits of jurisdiction (C.T.A.C., Sec. 13, Foot-note).

(9) Sanction of chief engineer is required to draw both mileage and actual expense for the same day under section 23 of C.T.A.C.

(10) No claims for travelling allowances will ordinarily be admissible unless submitted within the following month (Para. 534).

(11) The rules under which exceptional claims are made should always be quoted (Para. 539).

(12) No claims on account of travelling allowances should be preferred for any period for which salary has not been passed (C.T.A.C., Sec. 32).

(13) Certificates should be attached to bills in support of claims to passage bills, &c. (Paras. 553 and 554).

2. The bill should be drawn up and submitted to the examiner for audit as soon after the close of the month as possible. The audited bill will, after disposal, be attached by the executive engineer to the schedule of establishment charges as a voucher.

3. Horse allowance is not admissible for the days on which mileage or daily allowance is drawn (C.T.A.C., Sec. 24, Rule 5).

4. The column "Deductions" on the last page of the bill is intended to be used for all adjustments, over-payments and recoveries of advances of travelling allowances made under para. 454-I.

5. The undermentioned certificates are required to accompany travelling allowance bills containing claims of the kind to which they are severally applicable:—

(i) *Sec.* 18, *Rule* 1.—Certificate for actual expenses for halts at head-quarters (Form No. M 153 A).

(ii) *Sec.* 18, *Rules* 3 and 4.—Certificate for actual expenses during the period intervening between the date of departure from, or arrival at, head-quarters of an officer and his camp equipment (Form No. M 153 B).

(iii) *Sec.* 19, *Exception* 3.—Certificate for actual expenses of a messenger for journeys made within the neighbourhood (Form No. M 153 C).

(iv) *Sec.* 22, (*b*) *and* (*c*) *and Sec.* 59.—Certificate for exchange of daily allowance of ministerial officers (Form No. M 153 D).

(v) *Sec.* 46.—Certificate for travelling allowance for attending court on behalf of government (Form No. M 153 E).

(vi) *Sec.* 46.—Certificate for travelling allowance for attending court otherwise than on behalf of government (Form No. M 153 F).

(vii) *Sec* 47, *Rules* 1 *and* 2.—Certificate in support of journeys for medical advice (Form No. M 153 G).

(viii) *Sec.* 60, *Rule.*—Certificate for actual expenses by special means of conveyance Form No. M 153 H).

5900—4-3-90.

India Form 22 B

P. W. D. Form
No. M 153.

PW Inc 20
5399/90

OFFICE
OR
DIVISION } ______________

Bill for Travelling Allowances for the month of ______________ 189 .

EXAMINER'S AUDIT ENTRIES.

Passed for Rupees 955/38

______________ as below :—

Amount of Bill	Rs		A.
Add	,,		
Total,	Rs.		
Disallowances as per List No. of 189 , annexed.	,,		
Amount passed as above...	Rs.		B.
Deductions as per last page.	,,		
Net Amount payable...	Rs.		

Dated Madras, the ______________ 189 .

Entered in fol. ______

Examiner of P. W. Accounts, Madras.

Superintendent.

Auditor.

Item No.	Class.	Name and Rank.	Particulars of Charge.	Items.			Total of each.			Total.			Voucher accompanying.
1	2	3	4	5			6			7			8
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
			Carried over ..										

Item No.	Class.	Name and Rank.	Particulars of Charge.	Items.			Total of each.			Total.			Voucher accompanying.
				5			6			7			8
1	2	3	4	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
			Brought forward ..										
										955/39			
			Total of Bill ..										

I do declare that the above charges have been correctly made by me under the Travelling Allowance Rules
n force.

tation ____________

ated ____________ 18

Executive Engineer,

____

Accountant

(Countersigned)

____

Superintending Engineer,

____________ *Circle.*

B.—Inner sheets should be added if required.

Deductions.

[NOTE.—Bills are passed for the full amount allowed, such deductions as are not disallowances being detailed below. Disallowances shown in P. W. Form No. M 109 are not included in the amount passed.]

Name of Individuals and particulars of deductions.	Amount.			Total for each Individual.			Head of Account to be credited.
1	2			3			4
	RS.	A.	P.	RS.	A.	P	
Total ..							

NOTES.

REFERENCE TO MADRAS P.W.D. CODE,
EDITION OF 1886.
PARAS. 826 *et seq.*, 1944.

1. The charges should be entered under the following heads and classes and in the following order :—

I. SUPPLIES AND SERVICES.

1. Medical charges (paras. 806A to D).
2. Printing (paras. 830 and 835).
3. Advertising (paras. 267 [n] and 826).
4. Law charges (paras. 405, 821 and 828).
5. Remuneration for passing in native languages (para. 94, note).
6. Carriage of office tents (para. 832).

II. OFFICE CONTINGENCIES.

1. Section writing.
2. Fees for searching records.
3. Country stationery.
4. Carriage of stationery.
5. Carriage of records (para. 832).
6. Freight, carriage or boat-hire.
7. Packing charges.
8. Binding charges.
9. Cloth for records.
10. Purchase of ordinary books of reference (paras. 848-849, appendix G., paras. 29 *et seq.*, and annexure A).
11. Purchase of periodicals (do.)
12. Subscriptions to newspapers (do.)
13. Hot and cold weather charges (para. 832B).
14. Service postage (paras. 896 and 900).
15. Service telegrams (para. 905).
16. Telephone charges (para. 826).
17. Peons' belts and badges.
18. Clothing of servants (para. 824).
19. Rent (para. 831).
20. Rates and taxes.
21. Office scales and weights.
22. Tour charges other than those met from travelling allowances.
23. Purchase and repair of furniture (para. 829).
24. Purchase of country articles other than stationery.
25. Lighting charges.
26. *
27. Other office expenses.

* Not applicable to the P. W. Department.

2. Every officer having a standing imprest or advance to meet contingent expenses should enter the amount at the head of the bill.

3. When the bill is not submitted at the close of the month to which it refers, the cause of delay should be explained.

4. The order of government should be quoted when office rent is drawn (para. 831).

5. Stationery is supplied to executive engineers on indents by chief engineers from the superintendent of stationery. If obtained from the local market, the sanction of government to the purchase is necessary (paras. 842 to 844).

6. The purchase of books other than those authorised in appendix G, annexure A, requires the special sanction of the government (appendix G., para. 31, note). No charges will be admitted for periodicals obtained otherwise than through the financial department (appendix G., Para. 31 A).

7. Charges for telegrams require to be supported by receipts from the telegraph department showing that they have been classified as state telegrams (para. 905).

8. Printing charges require the sanction of the superintending engineer, previously obtained (paras. 855 and 857).

9. *Bona fide* charges for conveying office furniture and tents from one office to another will be admitted when their removal has been sanctioned by the superintending engineer (para. 832).

10. Law charges should not be incurred without the previous sanction of government (paras. 405 and 828).

11. Charges for service postage labels must be supported in every case by the receipt of the treasury officer (paras. 896—900).

12. Expenditure on office furniture requires sanction of definite estimate by superintending or chief engineer (para. 829).

13. When guards have been sanctioned by the chief engineer and the district superintendent of police certifies that he cannot supply them, they may, with the sanction of government, be engaged for the protection of public property when marching or in camp on public duty (para. 835).

14. The charge for travelling expenses, including railway fares, incurred by police or barkandaz guards employed in escorting treasure will be treated as contingent expenses and not as travelling allowance (para. 837A).

15. The remuneration for passing in the native languages granted under the rules contained in code paras. 94, 124, 136, 167 and 819 will be charged in the contingent bill (para. 94, note).

16. A superintending engineer may sanction charges for advertisements (including advertisements for tenders for contracts) to the extent of Rs. 25 *per annum* for each division (para. 267 [n]).

17. Charges for medicines and medical stores and comforts will only be admitted as contingent charges when the articles are not required for a particular work or system of works (para. 806A).

18. Charges for medicines and medical stores obtained otherwise than by indent on the medical storekeeper will not be admitted without the special sanction of government (para. 806A).

19. Charges for medical comforts must be supported by lists or statements of consumption, approved by the surgeon-general or the district surgeon as the case may be in addition to usual vouchers (para. 806D).

20. Charges for medicines or medicine chests purchased for use of officers of the department will not be admitted as state charges (para. 806B).

21. Charges for watering tatties and pulling punkahs for office establishments at *the presidency town only* are admissible from 1st May to 31st August (four months) and from 15th April to 15th October (six months) respectively. Such charges are not admissible in the mofussil. No higher rate than Rs. 4 *per mensem* will be admitted for punkah-pullers without the special sanction of government (para. 832B).

22. No salary charges of any kind except those referred to in note 21 above will be admitted in contingent bills (para. 826).

23. The column "deductions" on the last page of the bill is intended to be used for all adjustments and recoveries of charges already audited.

P. W. D. FORM,
No. M155.

[illegible]

PW Enc 21
5399/90

OFFICE or DIVISION } ____________

935/40

Bill for Contingent Charges for the month of ____________ 189 .

EXAMINERS AUDIT ENTRIES.

Passed for Rs. ____________

____

____________ as below :—

		A.
Amount of bill	Rs.	
Add	"	____
	Total Rs.	
Disallowances as per list No. —of 189 , annexed ..	Rs.	____
		B.
Amount passed as above	Rs.	
Deductions as per last page	"	____
Net amount payable ..	Rs.	____

Dated Madras, the ____________ 189 .

Entered in fol. ____________

Examiner of P. W. Accounts,
Madras.

Superintendent ____________

Auditor ____________

Item No.	Class and Particulars of Charges.	Amount of each Item.			Total of each Class.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
	Standing Imprest, Rs.							
	Carried over ..							

Item No.	Class and particulars of Charges.	Amount of each item.			Total of each class.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
	Brought forward ..							955/41
	Total of bill ..							

CERTIFICATE BY DISBURSING OFFICER.

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all charges for service postage labels and state telegrams and for all other charges above Rs. 5 in amount are attached to the bill. I have, as far as possible, obtained vouchers for other sums not exceeding Rs. 5, and am personally responsible that they have been so defaced * that they cannot be used again.

Station ________

Dated ________ 189 .

Countersigned.

Station ________

Dated ________ 189 .

Accountant.

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* These vouchers should only be defaced, not destroyed, except after the lapse of three years, and with the sanction of the examiner. See code paras, 827 and 860.

Item No.	Class and Particulars of Charges.	Amount of each Item.			Total of each Class.			REMARKS.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
	Standing Imprest, Rs.							
	Carried over ..							

Item No.	Class and particulars of Charges.	Amount of each item.			Total of each class.			REMARKS.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
	Brought forward ..							935/41
	Total of bill ..							

CERTIFICATE BY DISBURSING OFFICER.

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all charges for service postage labels and state telegrams and for all other charges above Rs. 5 in amount are attached to the bill. I have, as far as possible, obtained vouchers for other sums not exceeding Rs. 5, and am personally responsible that they have been so defaced * that they cannot be used again.

STATION ____________
Dated ____________ 189 .

Countersigned.

STATION ____________
Dated ____________ 189 .

Accountant.

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* These vouchers should only be defaced, not destroyed, except after the lapse of three years, and with the sanction of the examiner. See code paras, 827 and 860.

DEDUCTIONS.

NOTE.—Bills are passed for the full amount allowed, such deductions as are not disallowances being detailed below. Disallowances shown in P. W. Form No. M109 (C. No. 1002) are not included in the amount passed.

Particulars of deductions.	Amount.			Head of account to be credited.
1	2			3
	RS.	A.	P.	
Total ..				

1,000—1-4-20.

REFERENCE TO MADRAS P.W.D. CODE OF 1886.

PARAS. 311, 1606, 1846, 1847, 1906 AND 1913.

P. W. D. FORM.
No. M 35.

[illegible]

GENERAL BRANCH.

Pw Dec 22
5399/90

DIVISION.— 955/42

Cash Account Current of
Executive Engineer for the
month of 188 .

Receipts.	Amount. RS.	A.	P.	Total. RS.	A.	P.	Reference to detailed Schedule accompanying.
Brought forward ..							
To London Account—							
Stores							M 45
Miscellaneous							”
To Imperial Revenue Receipts—							
Military works							
To Income Tax							
To Provincial Revenue Receipts							M 39
To Incorporated Local Fund Receipts (under Madras Act V of 1884).							”
To other Incorporated Local Fund Receipts							”
To Suspense Accounts to be treated as a Reduction of Charge against *Provincial* Grant—							
Stock purchases and sales							M 51
Stock							M 46
Miscellaneous advances							M 52
London invoices							M 53
London stores							M 54
To Debits during the month to the Indian Books by Credits to "Expenditure in England" for value of English Stores received and other Items charged off in England—							M 45
Military works							”
Civil works							
To Suspense Accounts (not affecting the Budget Grant)—							M 55
Deposits—Ordinary							”
Do. —Receipts on account of contributions ..							
Civil engineers' provident fund							
Tuccavee advances							
Barrack supplies							
Famine relief works							
GRAND TOTAL ..							

Charges.	Amount. RS.	A.	P.	Total. RS.	A.	P.	Reference to detailed Schedule accompanying.
Brought forward ..							
By Expenditure against Provincial Budget Grant—Final Heads—							
Original works				9535/44			M 46
Repairs							”
Establishment							M 50
Tools and plant							M 46
Profit and loss							”
By Expenditure against Incorporated Local Funds (under Madras Act V of 1884)—							
Original works							M 46
Repairs							”
Establishment							M 50
Tools and plant							M 46
Profit and loss							”
By other Incorporated Local Funds—							
Original works							M 46
Repairs							”
Establishment							M 50
Tools and plant							M 46
Profit and loss							”
By Suspense Accounts to be treated as an addition to charge against *Provincial* Grant—							
Stock purchases and sales							M 51
Stock							M 46
Miscellaneous advances							M 52
London invoices							M 53
London stores							M 54
By Suspense Accounts (not affecting the Budget Grant)—							
Deposits—Ordinary							M 55
Do. —Expenditure on works against contributions ..							”
Civil engineers' provident fund							
Tuccavee advances							
Barrack supplies							
Famine relief works							
TOTAL CHARGES OF THE MONTH ..							
By Balance at end of month—							
Cash in chest (including Imprest)							M 31
GRAND TOTAL ..							

Receipts.	Amount. RS.	A.	P.	Total. RS.	A.	P.	Reference to detailed Schedule accompanying.
To Balance at end of last month—							
Cash in chest (including imprests)							
To Civil Department—							
II. Remittances from Civil to Public Works Department—							
Cheques of public works officers							M 31
III. Items adjustable by Civil Department—							
Revenue in public works department to be credited upon Civil books—							M 39
Excluded local fund receipts							,,
Miscellaneous							M 44
Subscriptions to service funds							,,
Do. to general family pension fund							,,
Do. to hindu family annuity fund							,,
Do. to Bengal christian family pension fund ..							M 45
Gain by exchange							,,
Miscellaneous							M 55
IV. Items adjustable by Public Works Department—							
Payments for land for public works							,,
Inter-departmental charges to Public Works Department—							
Forest department							,,
Other departments							,,
Transfers—Miscellaneous							M 45
To Central Adjusting Account							,,
To Telegraph Department							
To Transfers of the Public Works Department—							M 45
Divisional							,,
General branch							,,
Irrigation branch							,,
State railways							
To Guaranteed Railways							M 45

1.000—

Charges.	Amount. RS.	A.	P.	Total. RS.	A.	P.	Reference to detailed Schedule accompanying.
By Civil Department—							
I. Remittances to Civil from Public Works Department—							M 45
Payments into treasuries by officers of the public works department.							
III. Items adjustable by Civil Department—							
Expenditure in public works department chargeable upon civil accounts—				955/43			M 46
Excluded local fund expenditure							
Miscellaneous							
Expenditure against local loans							
Famine relief							
Inter-departmental charges by public works department—							
Forest department							
Other departments							
IV. Items adjustable by Public Works Department—							
Payments into treasuries by Civil officers on account of public works department—							M 45
Other public works revenue							,,
Miscellaneous receipts of public works department							,,
Contributions in aid of public works							
Transfers—Miscellaneous							
By Central Adjusting Account							M 45
By Telegraph Department							,,
By Transfers of the Public Works Department—							M 45
Divisional							,,
General Establishment							,,
General tools and plant							,,
General branch							,,
Irrigation branch							,,
State railways							,,
State outlay on guaranteed railways							
By Guaranteed Railways							
By Expenditure against Imperial Budget Grant—Final Heads.							

FINAL HEADS.	Military Works. RS.	A.	P.	CIVIL WORKS. Civil buildings. RS.	A.	P.	Communications. RS.	A.	P.	Miscellaneous public improvements. RS	A.	P.	Amount. RS.	A.	P.	Total. RS.	A.	P.	Reference to detailed Schedule accompanying.
Original works ..																			M 46
Repairs																			,,
Establishment ..																			M 50
Tools and plant ..																			M 46
Profit and loss ..																			,,
TOTAL ..																			
Barrack dept.—																			
New supplies ..																			
Repairs and carriage ..																			
Establishment ..																			
TOTAL ..																			
TOTAL FINAL HEADS ..																			
Carried over ..													..	..	..				

Memorandum of Miscellaneous Cash Receipts paid into Treasury.

—	Net Cash Receipts of the month.			Add Refund of Receipts.			Gross Receipts.			Less Book Adjustments.			Net Cash R
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.
Balance remaining to be paid in from last Account													
Receipts of the month—													
Excluded local fund receipts													
Subscriptions to service funds													
Subscriptions to general family pension fund													
Subscriptions to hindu family annuity fund													
Gain by exchange													
Transfers, irrigation branch, for irrigation revenue													
Imperial revenue receipts													
Income tax													
Provincial revenue receipts													
Incorporated local fund receipts													
Stock purchases and sales													
Stock													
Miscellaneous advances ..													
Deposits—Ordinary													
„ —Contributions													
Civil engineers' provident fund													
TOTAL ..													

Add—Refunds of Expenditure recovered in cash .. ..

Total to be paid in .. ..

Amount paid in during the month as per Treasury consolidated receipts attached—

Treasury Rs. .. ..

Do. „ .. ..

Balan ce remaining to be paid in as explained below * .. ..

* Explanation of non-payment.

This is to certify that the entries in the Cash and Adjustment books for the month of of which this is an abstract, have all been correctly made, and that the balances exhibited in this account agr balances shown therein.

Station

Date ———— 188 }

Accountant.

Executi

3000—2-6-88

NOTES.

Reference to Madras P.W.D. Code, Edition of 1886.

Paras. 311, 1906.

1. This form serves as a covering docket to the accounts and vouchers for the month named in the heading. When the accounts have been delayed beyond due date, the accountant will add a fourth paragraph to memorandum on the first page explaining fully and clearly the reason for the delay.

2. The accounts will be put up in the order in which detailed in part I, explanation being given in column "Remarks" when any necessary return is not submitted why such return cannot be submitted and when it may be expected. Such explanation should be full and sufficient.

3. Blank returns are not required. If there are neither current transactions nor outstanding balances to report under any of the heads detailed in part I, the word *Nil* should be entered against the document concerned in the column headed, "No. of each forwarded;" but schedules of suspense accounts must be submitted month after month as long as there are balances outstanding under these heads, whether there have been transactions during the month or not.

4. Accounts which required to be supported by vouchers will be posted in the first column of part II grouped according to the schedules or other documents with which they are connected and in the same order in which these documents are entered in part I. The form no. only need be quoted in column 1. "Description," and the vouchers pertaining to each item of a schedule will then be posted in regular succession. Thus under form no. M35 will be detailed in columns 3 and 4, the number and amount of each consolidated receipt for payments into treasuries; under forms nos. M39 and M40, all Account Sales—(form no. M59); under form no. M45, all advices of transfer credit, or acceptance of transfers—(form no. M72); under forms nos. M46 and M47, all vouchers for subordinate supervision—(form no. M4A), Contract Certificates—(form no. M14), Piece-worker's bills—(form no. M14A), Contractor's Receipts—(form no. M15), Bills for Materials—(form no. M17), and Miscellaneous Receipts—(form no. M217); under form no. M50 would be detailed all Acquittance Rolls—(form no. M154); and so on.

5. The entries in column 6 will be in detail, giving the description and the amount of each voucher. The description may be given briefly and clearly thus:—

N.M R. for Nominal Muster Roll.

P.V. for Miscellaneous petty vouchers for Rs. 5 and under each.

Miscellaneous Petty vouchers do not include the following cases in which vouchers must be submitted though it may happen that the amount involved does not exceed Rs. 5.

Vouchers for subordinate supervision—Form no. M4A. See para. 1749.

Contract Certificates—Form no. M14. See paras. 1370 and 1754.

Piece-worker's bills.—Form no. M14A. See paras. 1754 and 1829.

Contractor's receipts—Form no. M15. See para. 1822.

Bills for Materials.—Form no. M17. See para. 1830.

Account sales.—Form no M59. See para. 1721.

Consolidated receipts for payments into treasury.—Form no. M68. See para. 1607.

Advices of Transfer Credit—Form no. M72. See para. 1882.

Acquittance Rolls.—Form no. M154. See para. 476.

6. The entries in column 8 of "Particulars of adjustments" will be noted briefly (e.g.) M.A. 6, which would mean item 6 of the Miscellaneous Advance Schedule.

R. 2. .. .. Item 2 of the Statement of Refunds.

T. 3. .. .. Item 3 of the Schedule of Transfers.

In cases not provided for, the full title can be given in the remarks column.

7. The amount brought out in column 11 should work up exactly to the corresponding figures in the cash column of the schedule concerned.

8. When a voucher is not submitted with the accounts the reason will be explained in column "Remarks, &c.," and the probable date of submission stated. Explanation should be full and sufficient; such remarks as "Will follow," "Returned to sub-divisional officer for correction," &c., are useless. What is wanted to be known is the *real reason*, which should be given, and in cases of vouchers returned to sub-divisional officer, the fault or deficiency which necessitated the return should be stated.

9. The serial number corresponding to that given to each voucher in column 3 of part II will be noted in the upper right hand corner of the voucher as "Central Office No.——." The vouchers thus arranged will then be tacked on to the form by a thread passed through the upper left hand corner.

10. The executive engineer's countersignature to this form will be given only when he personally despatches the accounts. If the accounts and this return are sent by the accountant, the space provided for the executive engineer's signature will be left blank.

11. Should the requirements of the works render the presence of the executive engineer at his head-quarters when the accounts are due for despatch, a matter of inconvenience, accounts may be forwarded by the accountant signed by him "By Order." As it is, however, essential that the divisional statement of objectionable items should be signed by the executive engineer, it will in such a case be forwarded to the examiner through the executive engineer, a note to the effect that this has been done being made in the list of accounts, by the accountant. Such documents as deviation statements and completion reports will also require the executive engineer's signature.

1,000—26-6-89.

Index for No 31A

P. W. D. Form,
No. M 64.

P W Sec 23
6399/90

Division ————

List of Accounts and vouchers (forwarded by the Executive Engineer to the Examiner).

(To accompany the account for the month of
———— 18 .)

955/45

To

The Executive Engineer,

———— *Division.*

MEMORANDUM.

I have carefully examined the accounts and other documents detailed in Part I within, and I have satisfied myself that they are in all respects correct; that all balances have been correctly brought forward from the last month; that the accounts current balance under cash and stock; that all other accounts which open and close with a balance do balance properly; that all accounts and statements which should agree one with the other do so agree; and that, with the exceptions mentioned in the column of remarks within, a schedule or detail in proper form is submitted in support of every figure in the accounts current or elsewhere which requires to be supported by such schedule, &c.

2. In every case in which the word *Nil* is entered against a return in the list, I have satisfied myself that there are neither transactions of the month nor outstanding balances of previous months in explanation of which such return is necessary.

3. I have also carefully examined the vouchers detailed in Part II in accordance with the rules prescribed for the audit of vouchers, and have taken steps to have all irregularities rectified: and I am satisfied that, with the exception of those noted in the column of remarks, all necessary vouchers are herewith submitted.

[illegible]

Accountant.
(See note 11 on the form).

Executive Engineer.
(See note 10 on the form.)

Station }
Dated 18 }

To

The Examiner of P. W. Accounts,
Madras.

* *See note 1 on the form.*

Part II.—List of Vouchers to accompany the monthly Accounts.

Schedule or other Document. (See note 4 on the form.)		Voucher submitted. (See note 4 on the form.)							Vouchers not submitted.					Adjustments.					Total as per Cash column of Schedule. (See note 7 on the form.)			Remarks and reasons for non-submission of vouchers and probable date when they may be expected.	To be filled in Examiner's Office.
Description.	Item number of schedule concerned.	Central Office number (See note 9 on the form.)	Amount of each.			Total for each item in Schedule. (See note 4 on the form.)			Description. (See note 5 on the form.)		Amount.			Particulars. (See note 6 on the form.)	Voucher number.	Amount.							Date of receipt when not sent with accounts.
1	2	3	4			5			6		7			8	9	10			11			12	13
			RS.	A.	P.	RS.	A.	P.		No.	RS.	A.	P.			RS.	A.	P.	RS.	A.	P.		

955/46

Part I.—List of Accounts forwarded by the Executive Engineer to the Examiner for the month of 18 .

P. W. D. Form. 1	Name of Document. 2	No. of each forwarded. (See note 3 on the form.) 3	Remarks and explanati when any necessary acco does not accompany. (See note 2 on the form 4
No. M. 31	Cash balance return ..		
" 65	Treasury balance certificate		
" 35	Cash account current		
" 37	Stock do.		
" 39	Registers of Revenue realized, general branch		855/45
" 40	Do. do. do. irrigation do.		
" 41	Return of public buildings rented		
" 42B	Bill for compensation for quarters		
" 42C	Do. rent of hired buildings		
" 43	Schedule of rents of boats		
" 44	Do. of subscriptions to service funds		
" 45	Do. of credits and debits to transfers		
" 46	Do. of expenditure against budget grant, general branch		
" 47	Do. do. do. irrigation do. ..		
" 48	Work vouchers		
" 48A	Do. for manufacture		
" 49B	Statement of tools and plant received and issued		
" 50	Schedules of establishment charges		
" 51	Schedule transactions, adjustment and balances of stock purchases and sales account		
" 52	Do. of transactions, adjustments and balances of miscellaneous advances		
" 53	Do. do. do. London invoices ..		
" 54	Do. do. do. do. stores ..		
" 55	Schedules of receipts, adjustments and balance of deposits ..		
" 55A	Schedule of credits and debits to the civil engineer's provident fund		
" 56	Completion reports for works costing over Rs. 500 each		
" 57	Do. certificates to accompany the above		
" 58	Do. do. for petty works and repairs costing Rs. 500 and under each, and for annual repairs		
" 60	Extract from contractor's ledger		
" 16	Account of piece-workers		
" 61	Statement showing the amounts debited and credited to refunds ..		
" 62	Do. deviations in the course of actual construction of works		
" 63	Divisional statements of objectionable items		
" 64A	Certificate of examination of accounts		
" 149	Audited salary bills		
" 152	Do. travelling allowance bills		
" 155	Do. contingent bills		
" 30	Workshops abstract of expenditure charges and outturn ..		

P. W. D. Form
No. M 64 A.

Reference to Madras P. W. D. Code, Edition of 1886.
Para. 311.

Division—

Certificate of Examination of Accounts
for the month of ______ 188 .

855/47

Certificate of Examination of Monthly Accounts of
________ Division.

I HEREBY certify that I have examined and signed the following documents which are recorded in my office:—

*
- All divisional and sub-divisional receipts and issues of stock.
- All work abstracts.
- Each "work" in the registers of works and manufacture.
- Schedules of all suspense accounts.
- Return of buildings available for rent.
- Cash account current.
- Stock account current.
- Extract from contractors' ledger.
- Statement of refunds.

that the entries in the cash and adjustment books have been correctly made and carried through the cash and stock accounts current; that all irregularities requiring orders have, to the best of my knowledge, been entered in the divisional statement of objectionable items, and that I verified the office copy of the cash balance statement for ________ on ________

I have issued instructions for the adjustment in next month's accounts of any errors which my scrutiny of the accounts has exposed.

Dated

Executive Engineer.

---

* It is imperative that these should be signed by Executive Engineer at some time during the month.

3,000—7-5-88.

M48 & 48A - Cancelled

P.W. L.C. 25

5399/90

[illegible]

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.

PARAS. 1762, 1906, 1909—1911.

P. W. D. FORM.
No. M 48.

Voucher Numbers.

Work Voucher No. 955

Schedule No. 48

Division.—

Work Voucher.

(To accompany the accounts for the month of
188 .)

Name of Work ________

Authority.—

Amount of Estimate.—

Register No. of Estimate.—

Cancelled

10,000—1-3-89.

Part I.—Comparison of Expenditure to date with Sanctioned Estimate.

Sub-head of Work.	As per Estimate.				As Executed.				Remarks and Reference to Divisional Statement of Objectionable Items, or Statement of Deviations Explanatory of Excesses, &c.
	Quantity.	Rate.	Per	Cost.	Quantity.	Rate.	Cost.		
							Up to Date.	During the Month.	
1	2	3	4	5	6	7	8	9	10
		Rs. A. P.		Rs.		Rs. A. P.	Rs. A. P.	Rs. A. P.	
Carried over ..									

Sub-head of Work.	As per Estimate.				As Executed.				Remarks and Reference to Divisional Statement of Objectionable Items, or Statement of Deviations Explanatory of Excesses, &c.
	Quantity.	Rate.	Per.	Cost.	Quantity.	Rate.	Cost.		
							Up to Date.	During the Month	
1	2	3	4	5	6	7	8	9	10
		Rs. A. P.				Rs. A. P.	Rs. A. P.	Rs. A. P.	255/49
Brought forward ..									
Contingencies ..									
Materials at site ..									
Advances to work people									
Total of Estimate and value of work done ..									
Deduct arrears due									
Total outlay to date									
Deduct outlay to end of last year ..									
Total outlay of current year									

Certified that the above entries have been posted from the register of works, also that with the exception of trivial cases and those detailed in the statement of deviations accompanying the accounts for this month, I have not allowed any departure from the measurements and specifications of the sanctioned estimate for this work.

Executive Engineer,
_____________ *Division.*

Accountant.

Pw [illegible]
5389/90

[illegible]

Reference to Madras P.W.D. Code,
Edition of 1886.
Paras. 1870—79 and 1906.

P. W. D. Form
No. M 61.

Division.—
Month 955/50 189 .

Statement of the Amounts debited and credited to Refunds.

REFERENCE TO MADRAS P. W. D. CODE OF 1886.

PARAS. 1044, 1199.

Pw Enc 28
5399/90

P. W. D. FORM.
No. M 42.

[illegible] 44/1

DIVISION—

List of Officers who occupied Public Buildings *in the station of* ________ *showing the rent due by them to end of* ________ 188 , *and the recoveries made during the following month*

955/52

					Rent Due.					
k and Name.	Building occupied.	Monthly rate of Rent.	Period of occupation for which rent is due.	Balance, if any, for previous months.	For 188 .	Total.	Recovered during the month of 188 . A.	Balance, if any, still due. A	Paymaster's explanation of the causes of the non-recovery of the amounts still outstanding. A
		RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

a honor that the above is a correct statement of the quarters occupied by Officers, and of their value according to Regulation, and that in the case of Officers charged at less than the rate for their k, quarters suitable to their rank were not available for them.

Executive Engineer.

188 .

Countersigned

Completed and returned to Executive Engineer.

Station

Dated 188 .

Commanding Officer.

Paymaster.

NOTES.

Reference to Madras P. W. D. Code.

Paras. 2285, 2305 and 2306.

1. Cases of departure from the sanctioned plan or specification of a work will be reported in this form. The entries will usually be filled in by the Executive Engineer himself, or from notes furnished by the Executive Engineer or other Officer in charge of the work. Mere excesses over estimate find their place in the Divisional Statement of Objectionable Items (Form No. M 63), and should not be included in the Deviation Statement.

P. W. D.
Form No. M 62.

Pw Dec 27
5399/90

Division.—

Month.—

Statement showing Deviations in the Course of Actual Construction of Works from the sanctioned Specifications and Dimensions, excluding Deviations already reported.

~~(To accompany the Accounts for the above month.)~~

955/53

Certificate.

I hereby certify that, with the exception of trivial cases and those detailed in the accompanying Statement, I have not allowed any departure from the measurements and specifications of sanctioned estimates. I also certify that the accompanying Statement exhibits, to the best of my knowledge, all cases in which existing estimates require revision.

Executive Engineer,
Division.

Station ——— }
Dated ——— 188 . }

NOTES.

Reference to Madras P. W. D. Code,
Edition of 1886.

Paras. 308 and 1301, *et seq.*

1. Immediately after the completion of a work (other than an annual repair) estimated to cost over Rs. 500, the executive engineer will prepare a completion report in this form as regards all the constructive features of the work (para. 308).

2. The names of the engineers and subordinates by whom the work was supervised should be entered, with a distinct expression of opinion as to the manner in which the work has been carried out by the responsible officer (para. 1301).

3. Before completing the report in respect of expenditure any materials remaining at site of the work, and any arrears due to or from contractors, laborers, &c., will be promptly disposed of as laid down in code, para. 1301, note 1.

4. After the accounts are finally closed and all adjustments made, the report will be completed and submitted to the examiner, giving in all cases a comparison, and explanation of differences, between actual and estimated quantities, and, when the accounts have been kept by sub-heads, between actual and estimated rates and costs of work (para. 1301).

5. The entries in the completion report must accord with the closing entries in the register of works and the last work voucher (para. 1301).

6. In the case of Jail works where convict labor is given free of cost, the cost of items of work should be compared with the reduced estimated cost arrived at by deducting the estimated value of convict labor (para. 1301, note 4).

7. When work has been executed for any civil or military department, a completion certificate in form no. M 57; signed by the civil or military authority concerned will be attached to the completion report and submitted with it to the examiner (para. 1304). The completion report should not be submitted until the completion certificate has been obtained.

8. The certificate at foot of the report will in every case be signed by some officer, of not lower rank than overseer, who has personally inspected the work after its completion, and when the officer who thus inspects the work is not the executive engineer, the latter will personally countersign the certificate (para. 1301, note 2)

9. The "date of completion" to be noted on the completion report will be the date on which the work was actually finished (see note 1), and not the date on which final payment was made (para. 1301, note 3).

10 All completion reports, whether in this form or in form no. M 58, should be numbered consecutively in a single series.

11. After verification the examiner will transmit the report to the superintending engineer concerned, who, after any necessary action, will record the report in his own office, if the work cost not more than one lakh of rupees; but, if above that amount, he will transmit it to the chief engineer concerned (paras. 1302-3).

P.W.D., Form,
No. M 56.

A.

Division ________ Pw Rec 29

No. ________ 5399/90

Completion Report for Original Works and Repairs (other than Annual Repairs) costing over Rs. 500 each.

Name of work ________

955

Register No. and date of sanction. ________ .55

Date of Commencement ________

Date of Completion ________

Date of last Inspection :—

By Executive Engineer ________

By Sub-Divisional or other certifying officer. ________

Last Work Voucher submitted.—No. ________

for the month of ________ 18 .

Documents accompanying—*

* Here note "completion certificate" granted by the civil or military authority concerned, report, specification, drawing and detail of quantities when necessary.

B. Transmitted to the Superintending Engineer, ________ Circle, duly verified, as this Office No ____, dated ________ 18 .

Examiner of P. W. Accounts,
Madras.

C. Transmitted to ________ for record, as this Office No. ______, dated ________ 18 .

Superintending Engineer,

Departmental head

Service head

Sub-head

Arm of Service

E.

Names of Engineers and subordinates by whom the work was supervised, giving the dates of their several incumbencies, *i.e.*, the dates of taking and making over charge in connection therewith.

Names.	PERIOD OF INCUMBENCY	
	From	To

F.

Explanations of differences.

Sub-heads and Items of Estimate.	Quantity.	Rate.	Amount	Quantity.	Rate.	Amount.			Quantity.	Rate.	Amount	Reference to explaining diffe in part F.
1	2	3	4	5	6	7			8	9	10	11
		Rs.	Rs.		Rs.	Rs.	A.	P.		Rs.	Rs.	
												585 56
Carried over ..												

N.B.—Annas and pies should not be entered in columns 4 and 10.

G.

Sub-heads and Items of Estimate.	As Estimated.			As Executed.			Difference (Excesses in red ink).		
	Quantity.	Rate.	Amount	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.		Rs.	Rs. A. P.		Rs.	Rs.
Brought forward ..									
Total ..	Rs.			Rs.			Rs.		
Percentage of excess (if any).									

H.

CERTIFICATE.

I certify that on the I personally inspected the work r to in this completion report, and that with the exceptions, above noted and explained, this work had then bee executed to the extent of the estimate in a substantial and satisfactory manner as regards materials and workm and that, excluding trifling deviations and those explained in part F, it corresponds in all respects with the san plan and estimate.

Station __________

Dated __________ 18

Signature and Rank of officer,
who inspected the

I.

Countersigned and forwarded to the Examiner of Public Works Accounts, Madras, for verification.

Station __________

Dated __________ 18

Executive Engine
D

5,000—9-3-89.

NOTES.

Reference to Madras P.W.D. Code,
Edition of 1886.
Paras. 308 and 1307.

1. For all annual repairs and for original works and special and periodical repairs costing, individually, Rs. 500 or less, the completion report will be in this form and the certificate at foot of the form must be countersigned by the civil or military authority concerned in the case of work executed for the civil or military department (para. 1307).

2. A number of such works and repairs, the inspection of which by himself is certified by a single officer, may be included in one report, provided that when the countersignature of any civil or military authority is required, each report should be confined to works and repairs whose satisfactory completion is to be certified by one such authority, and should include no works in respect of which his certificate is not required (para. 1307).

3. All completion reports, whether in this form or in form no. M 56 should be numbered consecutively in a single series; and each report in this form should bear one number only, the individual works included in the report (if more than one) being numbered (1, 2, 3, &c.) as items in the first column.

4. For annual repairs, the report should be submitted by the executive engineer to the examiner as soon as possible after the close of the official year, or, after the close of the period for which annual repair estimates remain in force (see code para. 966); for original works and for special and periodical repairs, reports will be submitted as often as may be necessary (para. 1307).

5. The examiner will, after verification of the figures, transmit the report to the superintending engineer of the circle for final record in his office (paras. 1302-3).

6. See also notes on form no. M 56.

Pw Inc 30
5399/90

P. W. D. Form,
No. M 58.

A.

Division __________ 955/

No. __________ 57

Completion Report of Annual Repairs, and of Original Works and special and periodical Repairs costing each Rs. 500 or less.

B. Transmitted to the Superintending Engineer, __________ Circle, duly verified as this Office No. _____ dated __________ 18 .

Examiner of P. W. Accounts,
Madras.

C.

Completion Report of Annual Repairs, and of Original Wo / pairs costing, individually, Rs. 500 or less

Item Number in this Report	Register Number and Date of Sanction.	Date of		Names of Works.	Amount of Sanctioned Estimate or requisition.	Total Cost of work done.			Differ betw Estin and C 6-7 (Exce in re ink)	f Engineers and Subordinates by whom works were supervised.			Date of last inspection by Certifying Officer.	Remarks and Explanations of differences.
		Commencement.	Completion.							Names.	Period of incumbency. From	To		
1	2	3	4	5	6	7			8	9	10	11	12	13
					RS.	RS.	A.	P.	RS.					

555/58

D. Certified that I personally inspected the above mentioned works on the dates noted against each, and that the
then been satisfactorily completed. [illegible]

STATION

DAT

Signature and rank of Officer who inspected the work

rsigned.

Commanding or Departmental Office

tersigned, and forwarded to the Examiner of P. W. Accounts, Madras, for verification.

TION

TED 18

Executive Engineer,
Division.

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P. W. Form No. M 10.	Total.	Issues during the Month, as per Abstract, P. W. Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARKS.
1	2	3	4	5	6	7	8
							95/59

STATION ——————

Dated —————— 18

—————— *Sub-Divisional Officer.*

—————— *Executive Engineer.*

Checked with previous Returns and with P. W. Forms Nos. M 9, M 10 and M 11, and posted into P. W Form No. M 13.

Accountant.

* Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.
PARAS. 1757, 1848 AND 1849.

P. W. D. FORM,
No. M 12.

DIVISION—

SUB-DIVISION—

Statement of Receipts, Issues and Balance of * for the month of 188

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* Here enter Stock or Tools and Plant as the case may be.

59A

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARK
1	2	3	4	5	6	7	8

STATION

Dated 18 .

Sub-Divisional Offic

* Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement

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Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARKS.
1	2	3	4	5	6	7	8
							555/60

Sub-Divisional Officer.

STATION

Dated 18 .

Executive Engineer.

Checked with previous Returns and with P. W. Forms Nos. M 9, M 10 and M 11, and posted into P. W Form No. M 13.

Accountant.

* Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.
PARAS. 1757, 1848 AND 1849.

P. W. D. Fo
No. M 1

DIVISION —
SUB-DIVISION—

Statement of Receipts, Issues and Balance of * for the month o 188 .

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* Here enter Stock or Tools and Plant as the case may be.

955/60A

Statement of Receipts, Issues, and Balance of* for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARKS.
1	2	3	4	5	6	7	8

STATION
Dated 18 .

Sub-Divisional Officer.

*Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

1950--1-12-89.

Statement of Receipts, Issues, and Balance of* for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARKS.
1	2	3	4	5	6	7	8
							555/61

STATION
Dated 18 .

Sub-Divisional Officer.

Executive Engineer.

Checked with previous Returns and with P. W. Forms Nos. M 9, M 10 and M 11, and posted into P. W Form No. M 13.

Accountant.

* Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

Reference to Madras P. W. D. Code,
Edition of 1886.

Paras. 1757, 1848 and 1849.

P. W. D. Form,
No. M 12.

955/61A

Division —

Sub-Division—

Statement of Receipts, Issues and Balance of * for the month of 188

---

* Here enter Stock or Tools and Plant as the case may be.

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W. Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W. Form No. M 11.	Balance remaining in Store on 1st 18 .	REMA
1	2	3	4	5	6	7	8

STATION ——————
Dated —————— 18 .

Sub-Divisional

*Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this stat

1950—1-12-89.

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W. Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W. Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARKS.
1	2	3	4	5	6	7	8
							955 / 62

Sub-Divisional Officer.

STATION ——————
Dated —————— 18 .

Executive Engineer.

Checked with previous Returns and with P. W. Forms Nos. M 9, M 10 and M 11, and posted into P. W Form No. M 13.

Accountant.

* Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.
PARAS. 1757, 1848 AND 1849.

P. W. D. FORM,
No. M 12.

DIVISION —

SUB-DIVISION—

Statement of Receipts, Issues and Balance of [*] for the month of 188

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[*] Here enter Stock or Tools and Plant as the case may be.

955/62A

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	Remar
1	2	3	4	5	6	7	8

Station ——

Dated —— 18

Sub-Divisio

*Here enter Stock or Tools and Plant as the case may be.

Note.—No articles but those of which there have been either receipts or issues during the month need be entered in

1950—1-12-89.

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	Remarks.
1	2	3	4	5	6	7	8
							985/63

Station ——

Dated —— 18 .

Sub-Divisional Officer.

Executive Engineer.

Checked with previous Returns and with P. W. Forms Nos. M 9, M 10 and M 11, and posted into P. W Form No. M 13.

Accountant.

* Here enter Stock or Tools and Plant as the case may be.

Note.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.
PARAS. 1757, 1848 AND 1849.

P. W. D. FORM,
No. M 12.

DIVISION —
SUB-DIVISION—

Statement of Receipts, Issues and Balance of * for the month of 188

---

* Here enter Stock or Tools and Plant as the case may be.

955/63A

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARK
1	2	3	4	5	6	7	8

STATION ________
Dated ________ 18 .

Sub-Divisional Of

*Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statem

1950—1-12-89.

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARKS.
1	2	3	4	5	6	7	8
							355/64

Sub-Divisional Officer.

STATION ________
Dated ________ 18 .

Executive Engineer.

Checked with previous Returns and with P. W. Forms Nos. M 9, M 10 and M 11, and posted into P. W Form No. M 13.

Accountant.

* Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.
PARAS. 1757, 1848 AND 1849.

P. W. D. FORM.
No. M 12.

DIVISION—

SUB-DIVISION—

Statement of Receipts, Issues and Balance of * for the month of
188

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* Here enter Stock or Tools and Plant as the case may be.

955/64A

Reference to Madras P. W. D. Code.
Edition of 1886.
Paras. 1757, 1848 and 1849.

P. W. D. Form,
No. M 12.

Division—

Sub-Division—

Statement of Receipts, Issues and Balance of * for the month of 188

* Here enter Stock or Tools and Plant as the case may be.

955/64A

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	Rem
1	2	3	4	5	6	7	

Station 18 .

Dated 18 .

Sub-Divisiona

*Here enter Stock or Tools and Plant as the case may be.

Note.—No articles but those of which there have been either receipts or issues during the month need be entered in this s

1950--1-12-89.

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	Remarks.
1	2	3	4	5	6	7	8
							955/65

Sub-Divisional Officer.

Station

Dated 18 .

Executive Engineer.

Checked with previous Returns and with P. W. Forms Nos. M 9, M 10 and M 11, and posted into P. W Form No. M 13.

Accountant.

* Here enter Stock or Tools and Plant as the case may be.

Note.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

Reference to Madras P. W. D. Code,
Edition of 1886.
Paras. 1757, 1848 and 1849.

P. W. D. Form,
No. M 12.

955
65A

Division.—

Sub-Division—

Statement of Receipts, Issues and Balance of * for the month of 188 .

---

* Here enter Stock or Tools and Plant as the case may be.

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P. W. Form No. M 10.	Total.	Issues during the Month, as per Abstract, P. W. Form No. M 11.	Balance remaining in Store on 1st 18 .	Re
1	2	3	4	5	6	7	

Station ————————— }
Dated ————————— 18 . }

Sub-Divisional

* Here enter Stock or Tools and Plant as the case may be.

Note.—No articles but those of which there have been either receipts or issues during the month need be entered in this st

1950—1-12-89.

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P. W. Form No. M 10.	Total.	Issues during the Month, as per Abstract, P. W. Form No. M 11.	Balance remaining in Store on 1st 18 .	Remarks.
1	2	3	4	5	6	7	8

955/66

Station ————————— }
Dated ————————— 18 . }

Sub-Divisional Officer.

Executive Engineer.

Checked with previous Returns and with P. W. Forms Nos. M 9, M 10 and M 11, and posted into P. W Form No. M 13.

Accountant.

* Here enter Stock or Tools and Plant as the case may be.

Note.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.
PARAS. 1757, 1848 AND 1849.

P. W. D. FORM,
No. M 12.

DIVISION —

SUB-DIVISION—

Statement of Receipts, Issues and Balance of * for the month of 188

---

* Here enter Stock or Tools and Plant as the case may be.

955/66A

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	REMAR
1	2	3	4	5	6	7	8

STATION

Dated 18 .

Sub-Divisional Of

*Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this stat

1950—1-12-89.

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARKS.
1	2	3	4	5	6	7	8

355/67

Sub-Divisional Officer.

STATION

Dated 18 .

Executive Engineer.

Checked with previous Returns and with P. W. Forms Nos. M 9, M 10 and M 11, and posted into P. W
orm No. M 13.

Accountant.

* Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.

PARAS. 1757, 1848 AND 1849.

P. W. D. F
No. M

DIVISION —

SUB-DIVISION—

Statement of Receipts, Issues and Balance of * for the month of
188

---

* Here enter Stock or Tools and Plant as the case may be.

955/67A

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W. Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W. Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARKS.
1	2	3	4	5	6	7	8

STATION ——————— }
Dated ——————— 18 . }

Sub-Divisional Offic

* Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statemen

1950—1-12-89.

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W. Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W. Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARKS.
1	2	3	4	5	6	7	8
							955 68

STATION ——————— }
Dated ——————— 18 . }

Sub-Divisional Officer.

Executive Engineer.

Checked with previous Returns and with P. W. Forms Nos. M 9, M 10 and M 11, and posted into P. W Form No. M 13.

Accountant.

* Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18	REMARKS
1	2	3	4	5	6	7	8

STATION

Dated 18

Sub-Divisional Offic

*Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statemen

1950—1-12-89.

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18	REMARKS.
1	2	3	4	5	6	7	8

955/68

STATION

Dated 18

Sub-Divisional Officer.

Executive Engineer.

Checked with previous Returns and with P. W. Forms Nos. M 9, M 10 and M 11, and posted into P. W Form No. M 13.

Accountant.

* Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

Reference to Madras P. W. D. Code,
Edition of 1886.
Paras. 1757, 1848 and 1849.

P. W. D. Form,
No. M 12.

955
68A

Division.—

Sub-Division—

Statement of Receipts, Issues and Balance of * for the month of 188

---

* Here enter Stock or Tools and Plant as the case may be.

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARK
1	2	3	4	5	6	7	8

STATION

Dated 18 }

Sub-Divisional

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1950—1-12-89.

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARKS.
1	2	3	4	5	6	7	8
							985/69

STATION

Dated 18 }

Sub-Divisional Officer.

Executive Engineer.

Checked with previous Returns and with P. W. Forms Nos. M 9, M 10 and M 11, and posted into P. W Form No. M 13.

Accountant.

* Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

Reference to Madras P. W. D. Code,
Edition of 1886.
Paras. 1757, 1848 and 1849.

P. W. D. Form,
No. M 12.

Division—

Sub-Division—

Statement of Receipts, Issues and Balance of * for the month of 188

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* Here enter Stock or Tools and Plant as the case may be.

955/69A

Statement of Receipts, Issues, and Balance of* for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARKS.
1	2	3	4	5	6	7	8

STATION
Dated 18 .

Sub-Divisional Offi

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1950—1-12-89.

Statement of Receipts, Issues, and Balance of* for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARKS.
1	2	3	4	5	6	7	8

955/20

STATION
Dated 18 .

Sub-Divisional Officer.

Executive Engineer.

Checked with previous Returns and with P. W. Forms Nos. M 9, M 10 and M 11, and posted into P. W Form No. M 13.

Accountant.

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REFERENCE TO MADRAS P. W. D. CODE.
EDITION OF 1886.
PARAS. 1757, 1848 AND 1849.

P. W. D. FORM,
No. M 12.

DIVISION—
SUB-DIVISION—

Statement of Receipts, Issues and Balance of * for the month of 188

* Here enter Stock or Tools and Plant as the case may be.

955
70A

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	RE
1	2	3	4	5	6	7	

STATION

Dated 18

Sub-Divisiona

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1950—1-12-89.

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARKS.
1	2	3	4	5	6	7	8
							955 21

STATION

Dated 18

Sub-Divisional Officer.

Executive Engineer.

Checked with previous Returns and with P. W. Forms Nos. M 9, M 10 and M 11, and posted into P. W Form No. M 13.

Accountant.

* Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

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Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	Re
1	2	3	4	5	6	7	

STATION

Dated 18

Sub-Divisiona

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1950—I-12-89.

Statement of Receipts, Issues, and Balance of* for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W.Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W.Form No. M 11.	Balance remaining in Store on 1st 18 .	REMARKS.
1	2	3	4	5	6	7	8
							955/21

Sub-Divisional Officer.

STATION

Dated 18

Executive Engineer.

Checked with previous Returns and with P. W. Forms Nos. M 9, M 10 and M 11, and posted into P. W Form No. M 13.

Accountant.

*Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.
PARAS. 1757, 1848 AND 1849.

P. W. D. FORM,
No. M 12.

955/71A

DIVISION—

SUB-DIVISION—

Statement of Receipts, Issues and Balance of * for the month of 188

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* Here enter Stock or Tools and Plant as the case may be.

Statement of Receipts, Issues, and Balance of * for

Description.	Unit.	Balance remaining in Store as per last Month's Return.	Receipts during the Month, as per Abstract, P.W. Form No. M 10.	Total.	Issues during the Month, as per Abstract, P.W. Form No. M 11.	Balance remaining in Store on 1st 18 .	REMAR
1	2	3	4	5	6	7	8

STATION ——————

Dated —————— 18

Sub-Divisional Offic

*Here enter Stock or Tools and Plant as the case may be.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement

1950—1-12-89.

To.

The Executive Engineer
Chingleput Division

25/72

Sir,

With reference to your Order, dated
6 September 1890 directing me to give my
opinion on the Examiner's proposal for Compi-
lation of Divisional Accounts, I beg to state
as follows.

2. The object of seeking to introduce
a change in the present system, appears to
be as per Examiner's own view

1. to supply a set of registers or Ledg
for the systematic record of all
preliminary works, necessary for the
preparation of the monthly return
to the Examiner, in lieu of the pre-
-sent supposed unmethodical p
-cedure adopted by the Divisional
Accountants, each in his own wa

2. to reduce the amount of Cleric
Labour

labour taken up by the preparation of the monthly accounts to a minimum.

3. Under the proposed arrangement, the Cash Abstract Book—a record and a principle record Containing receipts and Charges with the Account Heads arranged in the order of the Account Current and in which the Charges of all the Cash Books are Collected together under the legitimate heads and by the help of which the monthly Progress Reports are prepared by the first week of every month to the Chief Engineers—through the Superintending Engineer—is to be done away with and replaced by a set of Six ledgers prepared by the Examiner.

4. Before proceeding to examine the system proposed by the Examiner from all the different Stand points, it has to be borne in mind that the method of arriving at a definite result by adding up of a few successive Columns should not, without very strong reasons, be abandoned, be abandoned in favor of a system which can only bring out the aforesaid result after

after a very tedious process of handling a number of ledger books and folios. The Consideration here is only with reference to the totals under each head for purposes of the Account Current quite irrespective of the detailed information which the ledgers are meant to afford.

5. It ~~may~~ may generally be assumed that, when once the total of some groups of figures is found to agree with the total of a Cash Book, the work of preparing Subsidiary Schedules in Support of the Group totals is Comparatively light and the detection of errors, which may be due to a variety of Causes, is simple enough.

6. But unlike the present system, the posting work is the most tedious part of the proposed procedure and there is n means of checking from time to time when any error is Committed. The trial sheet a the Posting diary are prescribed to minimis the risk of errors and to facilitate their detection; but these do not appear to be Sufficient

Sufficient safe guards. They may show in which of the Cash Books or Imprest-Accounts the mistake has been made and nothing more. The process of checking the entries is as elaborate and difficult as that of the preliminary posting itself. The risk of error is also likely to be very great owing to the whole system having to be based upon index figures and to the incidental delay in posting up a Cash Book into the Ledgers.

7. The Examiner proposes the postings using abbreviations freely thus.

M. R. $\frac{1-10}{1}$ for payment on "Muster Roll" for the period from 1 to 10 January

C. C. $\frac{No.\ 110}{2-12}$ for paid on "Contract Certificate" No. 110 of 2nd December.

Mts $\frac{No.\ 55}{2-1}$ for payment on "Bill for Materials" No. 55 of 2 January

P. W. No. $\frac{43}{4-1}$ for payment on "Piece Workers Bill" No. 43 of 4th January

P. S. $\frac{1-31}{1}$ for payment on "Petty Supervision Bill" for the period from 1 to 31st January

St 1 for "Stock" charges for the month of January.

C. R. for "Cash refund" as per Cash Book entry.

One primary aim that should be observed by any department in general and the P.W.D. in particular is, that the accounts should be so kept, and the details so fully recorded, as to afford the requisite means for satisfying any inquisition that may have to be made into the particulars of any case; the records of payment etc and transactions in general, must be so clear, explicit and self contained, as to be producible as satisfactory and convincing evidence of facts without recourse to the Dictionary of Abbreviations and this requirement makes it therefore necessary to be more careful in the keeping of documents as to fulness and clearness, than might be otherwise needed, and also makes it

necessary

necessary to avoid abbreviations – a practice which will not only impair their validity but also render them unintelligible.

8. I need not dilate upon the forms individually, Suffice it to say, that the above general observations will Convince you that the forms are unnecessarily elaborate instead of being as simple as possible as the present System of Compilation of Accounts. I do not therefore think that the proposed System is suitable as the one now in use.

I beg to remain
Sir,
Your most obedient Servant

Accountant

14/5/91

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19.5.91

9b/5612/91.
Pw

P.W.D.
Chingleput Dn. office
4th May 1891

No. 873

From
C. H. B. Burlton Esqr
Executive Engineer
Chingleput Division

To
The Superintending Engineer
V circle 955/76

Sir,

With reference to your No. 3531 dated 31st October 1891. I have the honor to submit a detailed report from the Head Accountant of this office and to state that I consider it very undesirable to abolish the register of works in favour of a ledger, the keeping of which would add much to the labour at present entailed. As the Progress report, which is very important is posted from the Cash Abstract. I am not in favour of abolishing the Cash Abstract

I have the honor to be
&c &c

(Signed) C.H.B. Burlton
Executive Engineer
Chingleput D.

(True copy)

G.W. Campbell Major R.E.
Superintending Engineer 5th cir

Chepauk
22nd May 91

D.P.W.
5th circle No. 125

South Arcot Divisional Offic
Camp Cuddalore
3rd March 1891

From
The Executive Engineer
South-Arcot Division

To
The Superintending Engineer
fifth circle

Sir,

I have the honor to reply as follows to your No. 3531 dated 3-10-90 calling for opinions on forms of accounts proposed by the Examiner of P.W. Accounts

Previous to joining this Division I was employed in Chief Engineer's offic in compiling a report on the Report of the Accounts Committee and the correspondence connected with it

Among the subjects dealt with by the Accounts Committee was that of "Accounts" and in connection with this, I had to take up and report on the Examiner's proposals. It appears therefore unnecessary for me to submit now a separate report from this division. I would however mention that from several replies of Executive Engineers and their Accountants, which came before me. I selected that of Mr. Hughes. Mr. Hughes gave a detailed sketch of the System followed in his office in the preparation of monthly accounts and I find the

System

System followed here is virtually the same as that described by Mr. Hughes

In my report to the Chief Engineer I pointed out that Mr. Hughes' System was in my opinion preferable to that proposed by the Examiner

I have &c &c

(Signed) J. P. Davidson
Executive Engineer

(True Copy)

Campbell Major R.E.
Superintending Engineer
5th Circle

Chepauk
22nd May 91

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,
Chepāk, 22nd May 1891.

No

From
Major D. McNeil Campbell R.E.
SUPERINTENDING ENGINEER, V CIRCLE,

To
THE Chief Engineer
P. W. Department

255/78

SIR,

With reference to your Memorandum No. 4061 C. dated 9th October 1890 I have the honor to forward the Reports submitted by the Executive Engineers Chingleput and South-Arcot Divisions on the Examiner's proposals as to the procedure of preparation of Accounts

The Reports submitted by the Executive Engineers Tanjore and Negapatam Divisions have, as the Supt. Engineer Sixth Circle informs me, been forwarded to you with his letter No. 1048 dated 11th December 1890

I have the honor to be
Sir
Your Most Obedt Servt

Campbell Major R.E.
Superintending Engineer
5th Cir

Enclosures. 3

1 - Copy of Report from the Exe: Engr South Arcot
1 - Do - Do: from the Exe: Engr Chingleput
1 - with one enclosure in original

From

THE SUPERINTENDING ENGINEER,
V CIRCLE,

To

THE Chief Engineer
P. W. Department

Dated 22 } May 1891.
Recd 23 }

ENCLOSURES. 3

B.A. 955 W & 23-3-92

No. 2298

Preparation of … Accounts,

Forwards Reports on — from Executive Engrs,

PART I.—*Statement of the Actual Balance of Cash in the hands of on the day of 189 , and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					955 79
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ————

Dated ———— 189 } ———— 189 .

PART II.—*Statement of Imprests with Subordinates on the*

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

not in G. A. I. form

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

Dated ———— 189 . ————

Reference to Madras P. W. D. Code,
Edition of 1886.

Paras. 311, 1640, 1757.

Note.—1. Government Securities are not be treated as Cash, or shown in the Cash-book and Cash Balance Statement.

2. The value of stamped Contract Bonds will be borne on the Miscellaneous Advance Schedule.

3. The maximum amount of an imprest shall in no case exceed Rs. 1,000, except under the special orders of the Government of India.

4. The above form will be used by each Subdivisional Officer having a separate Cash-chest.

P. W. D. Form
No. M 1.

DIVISION ____________

SUB-DIVISION ____________

Statement of the Actual Balance of Cash in the hands of

on

the 18 .

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the day of 189 *, and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances,
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the descripti amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station
Dated 189 .

PART II.—*Statement of Imprests with Subordinates on the*

189 .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maxim Rs. 1,000, and authority for raising or reducing the Impr
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an aver fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , stated above.

Dated 189 .

2,600—21-11-89.

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the day of 189 *, and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					285/80
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station
Dated 189 .

189 .

PART II.—*Statement of Imprests with Subordinates on the*

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

Dated 189 .

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.
PARAS. 311, 1640, 1757.

P. W. D. FORM
No. M 1.

NOTE.—1. Government Securities are not be treated as Cash, or shown in the Cash-book and Cash Balance Statement.

2. The value of stamped Contract Bonds will be borne on the Miscellaneous Advance Schedule.

3. The maximum amount of an imprest shall in no case exceed Rs. 1,000, except under the special orders of the Government of India.

4. The above form will be used by each Subdivisional Officer having a separate Cash-chest.

DIVISION ____________

SUB-DIVISION ____________.

Statement of the Actual Balance of Cash in the hands of

on

the 18 .

955
80A

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the *day of* 189 , *and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ————
Dated ———— 189 .

PART II.—*Statement of Imprests with Subordinates on the* 189 .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

Dated ———— 189 .

2,600—21-11-89.

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the *day of* 189 , *and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					955 81
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ————
Dated ———— 189 .

PART II.—*Statement of Imprests with Subordinates on the* 189 .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

Dated ———— 189 .

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.

PARAS. 311, 1640, 1757.

NOTE.—1. Government Securities are not be treated as Cash, or shown in the Cash-book and Cash Balance Statement.

2. The value of stamped Contract Bonds will be borne on the Miscellaneous Advance Schedule.

3. The maximum amount of an imprest shall in no case exceed Rs. 1,000, except under the special orders of the Government of India.

4. The above form will be used by each Subdivisional Officer having a separate Cash-chest.

P. W. D. FORM
No. M 1.

DIVISION ____________

SUB-DIVISION ____________

Statement of the Actual Balance of Cash in the hands of on the 18

955/81A

Part I.—*Statement of the Actual Balance of Cash in the hands of*
on the day of 189 , *and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the descriptio amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ——————
Dated —————— 189 .

Part II.—*Statement of Imprests with Subordinates on the* 189 .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximu Rs. 1,000, and authority for raising or reducing the Impre
1	2			3
	RS.	A.	P.	
Total ..				

Part III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an avera fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , w stated above.

Dated —————— 189 .

2,600—21-11-89.

Part I.—*Statement of the Actual Balance of Cash in the hands of*
on the day of 189 , *and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	285 82
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ——————
Dated —————— 189 .

189 .

Part II.—*Statement of Imprests with Subordinates on the*

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

Part III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

Dated —————— 189 .

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.

PARAS. 311, 1640, 1757.

NOTE.—1. Government Securities are not be treated as Cash, or shown in the Cash-book and Cash Balance Statement.

2. The value of stamped Contract Bonds will be borne on the Miscellaneous Advance Schedule.

3. The maximum amount of an imprest shall in no case exceed Rs. 1,000, except under the special orders of the Government of India.

4. The above form will be used by each Subdivisional Officer having a separate Cash-chest.

P. W. D. FORM
No. M 1.

DIVISION ____________

SUB-DIVISION ____________

Statement of the Actual Balance of Cash in the hands of of on the 18 .

955/82A

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the *day of* 189 *, and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the descriptior amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ——————
Dated —————— 189 .

PART II.—*Statement of Imprests with Subordinates on the* 189 .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum Rs. 1,000, and authority for raising or reducing the Impres
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an averag fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , wer stated above.

Dated —————— 189 .

2,600—21-11-89.

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the *day of* 189 *, and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

955/83

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ——————
Dated —————— 189 .

PART II.—*Statement of Imprests with Subordinates on the* 189 .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

Dated —————— 189 .

Reference to Madras P. W. D. Code,
Edition of 1886.
Paras. 311, 1640, 1757.

Note.—1. Government Securities are not be treated as Cash, or shown in the Cash-book and Cash Balance Statement.

2. The value of stamped Contract Bonds will be borne on the Miscellaneous Advance Schedule.

3. The maximum amount of an imprest shall in no case exceed Rs. 1,000, except under the special orders of the Government of India.

4. The above form will be used by each Subdivisional Officer having a separate Cash-chest.

P. W. D. Form
No. M 1.

DIVISION ____________________

SUB-DIVISION ____________________

Statement of the Actual Balance of Cash in the hands of on the 18 .

955/83A

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the day of 189 , *and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description an
amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ——————
Dated —————— 189 .

PART II.—*Statement of Imprests with Subordinates on the* 189 - .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on th
counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were a
stated above.

Dated —————— 189 .

2,600—21-11-89.

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the day of 189 , *and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					955/84
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ——————
Dated —————— 189 .

—————— 189 .

PART II.—*Statement of Imprests with Subordinates on the*

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

——————

Dated —————— 189 .

Reference to Madras P. W. D. Code,
Edition of 1886.
Paras. 311, 1640, 1757.

Note.—1. Government Securities are not be treated as Cash, or shown in the Cash-book and Cash Balance Statement.

2. The value of stamped Contract Bonds will be borne on the Miscellaneous Advance Schedule.

3. The maximum amount of an imprest shall in no case exceed Rs. 1,000, except under the special orders of the Government of India.

4. The above form will be used by each Subdivisional Officer having a separate Cash-chest.

P. W. D. Form
No. M 1.

DIVISION ____________

SUB-DIVISION ____________

Statement of the Actual Balance of Cash in the hands of

on

the 18 .

955
84 A

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the *day of* 189 , *and of Imprests with Subordinate*

Description.	No.	Amount.			Remarks and Explanation of large
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the d
amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ————
Dated ———— 189 .

PART II.—*Statement of Imprests with Subordinates on the* 18

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribe Rs. 1,000, and authority for raising or reducing
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceed fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as
counterfoils of the latest cheques drawn on such Treasuries up to the day of 18
stated above.

Dated ———— 189 .

2,600—21-11-89.

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the *day of* 189 , *and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					955/85
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ————
Dated ———— 189 .

———— 189 .

PART II.—*Statement of Imprests with Subordinates on the*

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

————

Dated ———— 189 .

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.
PARAS. 311, 1640, 1757.

NOTE.—1. Government Securities are not be treated as Cash, or shown in the Cash-book and Cash Balance Statement.

2. The value of stamped Contract Bonds will be borne on the Miscellaneous Advance Schedule.

3. The maximum amount of an imprest shall in no case exceed Rs. 1,000, except under the special orders of the Government of India.

4. The above form will be used by each Sub-divisional Officer having a separate Cash-chest.

P. W. D. FORM
No. M 1.

DIVISION ____________

SUB-DIVISION ____________

Statement of the Actual Balance of Cash in the hands of on the 18 .

955/85A

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the   *day of*   189 , *and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ——————
Dated —————— 189 .

189 .

PART II.—*Statement of Imprests with Subordinates on the*

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum Rs. 1,000, and authority for raising or reducing the Impres
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an averag fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown o counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , we stated above.

Dated —————— 189 .

2,600—21-11-89.

PART I.—*Statement of the Actual Balance of Cash in the hands of*   *, and of Imprests with Subordinates.*
on the   *day of*   189

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					255 / 86
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ——————
Dated —————— 189 .

189 .

PART II.—*Statement of Imprests with Subordinates on the*

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

Dated —————— 189 .

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.

PARAS. 311, 1640, 1757.

NOTE.—1. Government Securities are not be treated as Cash, or shown in the Cash-book and Cash Balance Statement.

2. The value of stamped Contract Bonds will be borne on the Miscellaneous Advance Schedule.

3. The maximum amount of an imprest shall in no case exceed Rs. 1,000, except under the special orders of the Government of India.

4. The above form will be used by each Sub-divisional Officer having a separate Cash-chest.

P. W. D. FORM
No. M 1.

DIVISION ____________________

SUB-DIVISION ____________________

Statement of the Actual Balance of Cash in the hands of on the 18 .

955/86A

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the *day of* 189 , *and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ——
Dated —— 189 .

PART II.—*Statement of Imprests with Subordinates on the* —— 189 .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

Dated —— 189 .

2,600—21-11-89.

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the *day of* 189 , *and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

955 / 87

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ——
Dated —— 189 .

189 .

PART II.—*Statement of Imprests with Subordinates on the*

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

Dated —— 189 .

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the *day of* 189 , *and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances,
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the descripti amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ____________
Dated ____________ 189 .

PART II.—*Statement of Imprests with Subordinates on the* ____________ 189 .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maxim Rs. 1,000, and authority for raising or reducing the Imp
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an aver fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , stated above.

Dated ____________ 189 .

2,600—21-11-89.

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the *day of* 189 , *and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					955/86
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ____________
Dated ____________ 189 .

PART II.—*Statement of Imprests with Subordinates on the* ____________ 189 .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

Dated ____________ 189 .

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.
PARAS. 311, 1640, 1757.

NOTE.—1. Government Securities are not be treated as Cash, or shown in the Cash-book and Cash Balance Statement.

2. The value of stamped Contract Bonds will be borne on the Miscellaneous Advance Schedule.

3. The maximum amount of an imprest shall in no case exceed Rs. 1,000, except under the special orders of the Government of India.

4. The above form will be used by each Subdivisional Officer having a separate Cash-chest.

P. W. D. FORM
No. M 1.

DIVISION ____________

SUB-DIVISION ____________

Statement of the Actual Balance of Cash in the hands of

on

the 18 .

955/88A

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the *day of* 189 , *and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ————————
Dated ———————— 189 .

PART II.—*Statement of Imprests with Subordinates on the* 189 .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum Rs. 1,000, and authority for raising or reducing the Impres
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an averag fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , wer stated above.

Dated ———————— 189 .

2,600—21-11-89.

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the *day of* 189 , *and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					955
Half-anna pieces					88
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ————————
Dated ———————— 189 .

PART II.—*Statement of Imprests with Subordinates on the* 189 .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

Dated ———————— 189 .

PART I.—*Statement of the Actual Balance of Cash in the hands of on the day of 189 , and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the descri amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station

Dated 189 .

PART II.—*Statement of Imprests with Subordinates on the* 189 .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximun Rs. 1,000, and authority for raising or reducing the Impres
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an avera fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown o counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , we stated above.

Dated 189 .

2,600—21-11-89.

PART I.—*Statement of the Actual Balance of Cash in the hands of on the day of 189 , and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					955
Quarter-anna pieces					
Pies					88
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station

Dated 189 .

PART II.—*Statement of Imprests with Subordinates on the* 189 .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

Dated 189 .

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the *day of* 189 *, and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station
Dated 189

PART II.—*Statement of Imprests with Subordinates on the* 189 .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum o Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were stated above.

Dated 189 .

2,600—21-11-89.

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the *day of* 189 *, and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

955/90

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station
Dated 189

189 .

PART II.—*Statement of Imprests with Subordinates on the*

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

Dated 189 .

Reference to Madras P. W. D. Code,
Edition of 1886.

Paras. 311, 1640, 1757.

P. W. D. Form
No. M 1.

Note.—1. Government Securities are not be treated as Cash, or shown in the Cash-book and Cash Balance Statement.

2. The value of stamped Contract Bonds will be borne on the Miscellaneous Advance Schedule.

3. The maximum amount of an imprest shall in no case exceed Rs. 1,000, except under the special orders of the Government of India.

4. The above form will be used by each Subdivisional Officer having a separate Cash-chest.

DIVISION ____________________

SUB-DIVISION ____________________

Statement of the Actual Balance of Cash in the hands of

on

the 18 .

955/89A

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the *day of* 189 , *and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description a amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station
Dated 189 .

PART II.—*Statement of Imprests with Subordinates on the* 189 .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum o Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were stated above.

Dated 189 .

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the *day of* 189 , *and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					955/90
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station
Dated 189 .

189 .

PART II.—*Statement of Imprests with Subordinates on the* .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

Dated 189 .

Reference to Madras P. W. D. Code,
Edition of 1886.
Paras. 311, 1640, 1757.

Note.—1. Government Securities are not be treated as Cash, or shown in the Cash-book and Cash Balance Statement.

2. The value of stamped Contract Bonds will be borne on the Miscellaneous Advance Schedule.

3. The maximum amount of an imprest shall in no case exceed Rs. 1,000, except under the special orders of the Government of India.

4. The above form will be used by each Subdivisional Officer having a separate Cash-chest.

P. W. D. Form
No. M 1.

DIVISION ____________

SUB-DIVISION ____________

Statement of the Actual Balance of Cash in the hands of on the 18 .

955/90A

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the day of 189 *, and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balan
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the descr amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ——————
Dated —————— 189 .

PART II.—*Statement of Imprests with Subordinates on the* 189

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed ma Rs. 1,000, and authority for raising or reducing the I
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an a fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as show counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 stated above.

Dated —————— 189 .

2,600—21-11-89.

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the day of 189 *, and of Imprests with Subordinates.*

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					955/91
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the description and amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ——————
Dated —————— 189 .

PART II.—*Statement of Imprests with Subordinates on the* —————— 189 .

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maximum of Rs. 1,000, and authority for raising or reducing the Imprest.
1	2			3
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an average fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as shown on the counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 , were as stated above.

Dated —————— 189 .

——————

PART I.—*Statement of the Actual Balance of Cash in the hands of*
on the day of 189 , and of Impests with Subordinates.

Description.	No.	Amount.			Remarks and Explanation of large Balances, &c.
1	2	3			4
		RS.	A.	P.	
Cheques received in favor of self, but not cashed					
Transfer Receipts not cashed					
Currency-notes					
Rupees					
Half-rupees					
Quarter-rupees					
Two-anna pieces					
Half-anna pieces					
Quarter-anna pieces					
Pies					
Receipt Stamps					
Total Cash in Chest ..					
Add Amount of Imprest shown below ..					
Grand Total Balance as per Cash-book ..					

Certified that on the above date I actually counted the cash in my Cash-chest and found it of the descripti amount above stated, and that the amounts noted below are outstanding in Imprests with Subordinates.

Station ——————

Dated —————— 189 .

PART II.—*Statement of Imprests with Subordinates on the* 189

Name of Subordinate.	Amount of Imprest.			Explanation when Imprest exceeds the prescribed maxim Rs. 1,000, and authority for raising or reducing the Imp
1	2			
	RS.	A.	P.	
Total ..				

PART III.—*Treasury Balance Statement.*

Name of Treasury.	Amount of Balance.			Explanation when the Treasury Balance exceeds an av fortnight's expenditure.
1	2			3
	RS.	A.	P.	
Total ..				

Certified that the balance at credit of my Drawing Accounts with the above-mentioned Treasuries, as show counterfoils of the latest cheques drawn on such Treasuries up to the day of 189 stated above.

Dated —————— 189 .

2,600—21-11-89.

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(1)

All communications should be addressed to the Secretary.

No. 150 Ag.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

955/92

To

The Secretary to the Government
of Madras
Public Works Department
Simla the 22nd October 1890.

Sir,

+ G.O. 125 W [illegible] [illegible]

I am directed to invite attention to Circular No. 19 Public Works of 1889 and to request that the report on the proposed change in the system of appropriations for works and repair of the Buildings and Roads Branch may be submitted at an early date.

I have the honour to be,
Sir,
Your most obedient servant

Offg. Under Secy. to the Govt. of India

[C. No. 8.]

W.C.N. 10312

(5)

R 30.10.20

(5)

10312

W

The Dir's views on this question are embodied in his general report on the P. W. Accts Committee's recommendations, – the file connected with which is on your table –

For orders.

Cu
30/10/20

Initd. This paper was taken from W's table by Mr. [illegible] by mistake with some other files, & has now been returned by him. Cu
7.11.20

[C. No. 8.]

GOVT. OF MADRAS. } 1890. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 7 June 1890.

Office Note No. 3329.

955/94

To

W.

Keep with Genl. No.

dated 189

The question of the latitude to be allowed to the Madras Government having now been practically settled by Government of India letter recorded with G.O.No.822 W.of 13th.March 1890, it seems desirable to proceed with the necessary codification and preparation of forms as rapidly as may be possible consistently with due consideration of the several points at issue. I have therefore drawn up, and submit herewith, a complete list of the subjects, and where necessary of the sub divisions of the subject, showing the Government of India Circulars and Resolutions, & the Madras G.Os, or your office notes, in which they have severally been partly dealt already; and in this note I propose to take them successively, in the order of the list, and to indicate briefly as regards each of them the action which I would suggest, a summary of such recommendations being further entered against each item in the list, with a view to facilitate disposal.

Subject I. Measurements.

2. It is, I think, for the Chief Engineer P.W.D. to consider whether any orders are required with reference to sub divisions (a) and (b) manner of making measurements and form of book; with regard to (c) form of measurement sheet, I have collected information as to the various forms in actual use, and as soon as leisure permits I shall submit for approval a form or forms for general use. With regard to (d), record of measurements, & (e) check of calculations, it seems to me unnecessary to disturb the orders already passed in your office note No.5240 C. dated 12th. November 1889 and codified by standing orders Nos 1054 and 1059. I invite particular attention to my remarks in para 22 of+ my printed note, regarding the inexpediency of basing any rule on variations that nobody can follow, and on the confusion, and uncertainty as to the place of record of any particular measurement, which would result from adoption of the Accounts Committee's proposals.

+ Vide [illegible] 443-4 W d 11.2.90

Subject 2. Road Metal Registers & Returns.

3. The Madras forms prescribed in this connection are M.18, M.83 and M.84, but almost all roads being in charge of the Local Fund Engineers they are practically unused, and the consideration of any changes of forms or procedure might, I think, with advantage be postponed until other matters, of more practical importance, have all been settled.

Subject 3. Receipts for payments to Government.

4. This matter has been practically disposed of and the necessary forms will be submitted for approval together with the draft (substantially settled in G.O.No.327 W. dated 31st. January 1890) of the rules for conduct of cash transactions of divisional offices.

Subject 4. Grant of increased powers to selected Executive Engineers.

5. The orders on this point might be codified at once. It is understood that the authority to write off "losses of stock" refers to losses by sale or depreciation of stock, i.e. such losses as under the third section of code para 1973 may now, under certain circumstances, be written off by Superintending Engineer and Examiner conjointly, & that it does not extend to cases of actual loss or disappearance such as can now be disposed of only by Government, under the first section of the same para; also that the exercise of the authority in question will in all cases be subject to the condition, now imposed by para 1973, that there shall have been no negligence on the part of any officer of the department.

Subject 5.Registers of sanctioned Estimates and of Appropriations.

6. The Government of India Resolution merely introduces a separation which has already been made in Madras. It will however be desirable,when re-printing the forms,to introduce columns for indicating the posting of estimate and appropriation amounts into ledgers and registers concerned.

Subject 6. Imprests.

7. The Government of India Resolution deals entirely with procedure;and as far as I can see there is no point in respect of which it would be desirable to modify existing Madras procedure in the directions indicated —not at all clearly I think — in the Committee's report. The questions however are questions which affect almost solely the divisional and sub- divisional officers and subordinates,& it might be well to ask Executive Engineers to bring to notice any specific points in respect of which,in the light of the Committee's report,they think the existing Madras procedure susceptible of improvement. I invite attention topara 64 of my printed note;also to the latter part of para 36 with reference to the proposed " Casual Labor Roll".

Subject 7. Preparation of Estimates.

8. The necessary standing orders for discontinuance of submission of abstract estimates to the Examiner have been issued,and this is the only matter that concerns me. It is for the Chief Engineer to consider whether any action is desirable in respect of any of the other matters dealt with.

Subject 8. Returns other than returns to the Examiner.

9. This matter has already been disposed of,or is in course of separate disposal,see G.O.No.1150 W. dated 19th. April 1890. 95/96

Subject 9. Extension of use of printed forms by subordinates of all grades.

10. Looking at the matter simply in the form in which it is put by the Committee,it seems unnecessary to take any special action & whenever any procedure of subordinates is definitely prescribed,forms are,I think,also prescribed & printed. It is a question however whether there is not a large amount of routine procedure on the part of subordinates,which is practically the same everywhere,and which,if it were once formulated,might be greatly facilitated by the introduction of printed forms . The Executive Engineers might perhaps be asked to report on this point.

Subject 10. Discontinuance of Sub-registers in divisional offices.

11. This register has never been introduced in Madras,except for use in

the Examiner's office. No action is therefore required. I ought however to mention that some such record as this, besides being very useful indeed to the Executive Engineer in connection with all accounts or budget heads for which lump sums are allotted, is an essential link in any complete & methodical scheme of compilation of accounts by the accountant; & accordingly a register which is practically the sub-register under another and more appropriate name will form a part of my proposals for accounts procedure of divisional offices, as to which see para 27 below.

Subject II. Audit of works-accounts by the Examiner.

I2. Except as regards the works-slip all action necessary in connection with this matter has already been taken, see my office note No.I705 of 29th. November I889, and standing orders I040, I04I, I042, I044, I046, I047, I058 and I06I to I067. The " Schedule-docket " referred to in para I of the Resolution is not required, the list of vouchers now in use serving the same purpose much better, and with less trouble to all concerned. The order regarding the works-slip and the responsibility of the Executive Engineer & Superintending Engineer with regard to actual or anticipated excesses over sub - heads might now be codified. I invite attention however to para I48 of my printed

+ 3497 W d 9.12.89

C thinks that the only point requiring consideration in connection with this subject is whether the yellow form should be retained for final payments – the point is whether any principle is involved in the discontinuance or retention of the form

note & beg that Government will decide whether the Examiner is or is not to be entirely relieved of all responsibility in this matter. The suggestion in my note is that it might with advantage perhaps be made the business of the Examiner to look into the details of expenditure on large works from time to time with the object of drawing the Superintending Engineer's attention if necessary to any probability of excess, leaving to the Superintending Engineer the entire responsibility for further inquiry and action.

955/97

Subject I2. Payment of cheques through Subordinates.

I3. This matter has already been disposed of, see standing order No.I048.

Subject I3. Audit and disposal of vouchers.

I4. The procedure authorized has already been introduced by office order, and might now be codified so far as the rulings are of a kind that should find a place in the code.

Subject I4. Forms for making payments or voucher forms.

I5. With regard to (a), forms required I invite attention to paras 30 to 38 of my printed note on the Committee's proposals. It seems to me that the introduction of additional forms can only tend to increase the existing confusion and the resulting mistakes, & subject to the approval of Government, I propose now to simplify and condense the forms on the lines approved in G.O.No.2855 W of I3th.September 1888, action on which has only been deferred in consequence of the parellel inquiry of the Accounts Committee. In view however of the present decision of the Government of India to the effect that receipts for payments " on account " may be taken on what they call a hand-receipt form, i.e. a simple receipt without any details of work done, it will be possible to simplify the forms much more than was expected when the above quoted G.O was issued. If however such receipts may be taken on the so-called hand receipt form, I can see no reason why they should not always be so taken; and subject to the approval of Government,, I propose to arrange accordingly. The unnecessary introduction of an option only makes opportunities for differences of opinion and mistakes and correspondence. If the detail is not required on one payment-on-account voucher (quâ voucher) it is not required on another such voucher; and if in any class of cases it is required for a distinct purpose, it will be much better to provide separate means of giving it for that purpose. There are however certain particulars which are necessary in such vouchers in order to properly connect the voucher with the work, to secure proper numbering in sequence, to admit of check over payments with reference to rules as to security, etc.etc, and I therefore think it will be necessary to have a special form for such payments & not ~~correct~~ court mistakes, & omission of necessary information, by attempting to use the miscellaneous receipt form for the purpose, as to which see also para 34 of my printed note.

955/98

I6. As regards (b), the certificate of measurement, so far as the certificate merely gives information, e.g." page in measurement book", the information can be just as easily provided for in the same way as other item of routine information, such as the numbering , the name of the work, and so on, & this will be done if desired when revising the forms.

I7. The question of the use of the yellow form for final payments (sub division (c) of subject I4 seems to me to involve two totally distinct issues, which it will be best to consider separately. The issues are

(I) Is it necessary to provide for showing in the final receipt form details of work that are not required in a receipt for a payment on account, and

(2) Are you legally entitled, and in any case is it desirable, to insist on a receipt in final settlement of all demands.

I8. With regard to the first point , if

it is admitted, as in para 2 of the Government of India Resolution it is admitted, that " when contractors or suppliers are paid up at once on completion of work or supplies form No. 6 (i.e. the simple receipt form providing for no details whatever) may be used", then I fail to see why it should be necessary to show details of work done in the voucher for final payment to a contractor with whom a running account has been kept. There seems to be no sort of logic in requiring details in one case and dispensing with them in the other; indeed it seems to me that, as to this matter, looking at the voucher simply as a voucher, all these cases(payments on accounts, payments in a single sum, and payments closing a running account) should be treated in exactly the same way. The only conceivable use of giving details in the voucher is apparently to enable the audit office to check the correctness of the payment; and though it is easy to understand that such check may be dispensed with in the case of payments on account, provided it is applied to the final payment; it is not easy to understand why it should be required in certain cases of final payment & not in others. No doubt the total amounts involved in cases of running accounts are individually larger than the amounts involved in cases of payments in a single sum, but the latter are likely to be much more numerous, & in the aggregate the amounts involved, and the probabilities of overpayment , are likely to be quite as great in one case as in the other. Having regard to the order in para 8 of Government of India letter No. 2I0 A.G. of I0th. January I889 printed on page 2 of G.O. No. 640 W. dated 28th. February I890, I think that it will be necessary to send details to the audit office for check in all cases of final payments, and that if Government wishes to dispense with this the approval of the Government of India should be obtained. But it will, I think be convenient to furnish the details separate from the vouchers, so that it may be possible to have a single form of voucher, and a separate form for details to be attached only when required. With reference to this, I may point out that circumstances have considerably changed since I wrote para 44 of my office note printed with G.O. No. 2855 W. of I3th. September I888. At that time it was understood that details must be sentto audit in every case; now it is apparently settled that they are not required in cases of payments on account.

I9. With regard to the second point (2) of para I7, I invite attention to para 32 of my printed note, and I recommend that the opinion of the Advocate General or of the Government Solicitor be taken as to

(a) the right to demand a receipt in full settlement, and

(b) to the actual value of such receipt when obtained;

and if the opinion should be that such receipt, though possibly useful, cannot be demanded, I would strongly urge the omission from the rules of any reference to such a receipt as a thing to be insisted upon, and whose absence should be made a ground of audit objection. By all means encourage disbursers to get such a receipt if they can, but let it be done by suitable modification of the ordinary form of receipt, and not by having a special form which the contractor can if he likes refuse to sign. The opinions of Superintending Engineers on this matter will be found in the correspondence returned with my office note No.3058 dated 29th May 1890.

2608 C.I. 11.6.90

20. The next point, (d) basis of payments to contractors, is a most important one; and I really cannot make out what the intention of the Committee & of the Government of India are on this point. At present we start in all cases with the contract certificate, and end with the receipt which is on the same form; but under the new arrangements of the Government of India the contract certificate form, considered as a voucher, would only be required for final payments on running accounts, & I do not see that any satisfactory substitute for it is provided as a means of stating claims with a view to payment. Form 5 B of the resolution does not seem suitable at all, nor is there the slightest apparent advantage in having more than one form for the purpose. I would recommend one form for all cases, to show details as in the bill portion of the present contract certificate form; this form to be recorded in the divisional office, together with the corresponding measurement sheets, in all cases of payments on account, but to be sent on to the audit office with the voucher (for check of payment) in all cases of final payment.

25/100

2I. The next question, (e) copies of vouchers for record, seems to me to disappear entirely if the recommendation in para 20 is accepted. Admittedly what has always been wanted is not a copy of the voucher, quâ voucher, but a copy of certain details which are now recorded on the paper on which the receipt is taken, and which may or may not be required when a subsequent payment has to be made on the same account, but which are never required except when there is to be a further payment. Under the arrangement indicated in para 20, the original of those details would remain in the divisional office in every case in which the payment was not final and in other cases they would not be required at all in the divisional office.

A very simple register of contract certificates, such as is in any case necessary for the proper numbering of them on a rational and useful system, would furnish either all necessary information, or a ready clue to the means of getting it in all cases in which the original record of details did not remain in the divisional office.

22. To sum up so far, the lines on which, subject to the approval of Government, I propose to proceed in working out the details of revised forms, and in connected codification, are as follows: Simplify and condense existing forms on the lines already approved in G.O.No.2855 W. of 13th.September 1888, with such additional simplification as may be possible in consequence of the permission now given to dispense with details in vouchers for payments on account: have one form only for all vouchers for payments to contractors : drop the certificate of measurement, qua certificate, and provide otherwise for any information now given in it : have a separate form of contract certificate, or whatever else it may be called, as an initial statement of claim, to be sent on to the audit office in cases of final payment, but to be recorded in the divisional office in all cases of payment on account, thus obviating all necessity for any [illegible] copies of vouchers: get a legal

935/10

C does not consider it necessary to modify these proposals. The proposed works ledger will not differ from the G.O.'s form except in minor details. The proposals for systematic compilation of accounts will differ from the Committee scheme only in providing for a good deal which at present is not provided for at all, & in the substitution of ledgering with necessary details in convenient & handy ledgers, for ledgering without necessary details into columns of unwieldy sheets;

opinion as to the right to demand, & the value of, receipts in final settlement, and if you are not entitled to demand such receipts, do not attempt to make them obligatory by departmental rule.

23. As regards the other points (custody of vouchers, information for contractors, and submission of bills by contractors in their own form.) it does not seem necessary to take any action.

Subjects I5, I6, I7 and I8. Initial accounts, Works ledger, Materials at site, and Liabilities.

24. It will, I think, be convenient to take these four subjects as forming a connected group, and to deal with them to some extent collectively, as relating to the primary accounts of the division.

25. As regards the forms referred to in Government of India letter No.204AG of 5th.December 1889 (your office note No.5897 C. of 18th.December 1889) I cannot myself see that they have any advantage over the forms now in use, which as far as I can see, provide for doing exactly the same thing in almost exactly the same way; and in my humble opinion all these forms, both those in use and those proposed, are bad. They are all very pretty and very ingenious, & if they had to be used by trained accountants, or other expert manipulat~~ion~~ors of figures and forms, they might be good and useful; ~~and~~ but I think they are quite

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22. To sum up so far, the lines on which, subject to the approval of government, I propose to proceed in working out the details of revised forms, and in connected codification, are as follows: Simplify and condense existing forms on the lines already approved in G.O.No.2855 W. of 13th.September 1888, with such additional simplification as may be possible in consequence of the permission now given to dispense with details in vouchers for payments on account: have one form only for all vouchers for payments to contractors : drop the certificate of measurement, qua certificate, and provide otherwise for any informationnow given in it : have a separate form of contract certificate, or whatever else it may be called, as an initial statement of claim, to be sent on to the audit office in cases of final payment, but to be recorded in the divisional office in cases of payment on account, thus obviating all necessity for any record copies of vouchers: get a legal

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opinion as to the right to demand, & the value of, receipts in final settlement, and if you are not entitled to demand such receipts, do not attempt to make them obligatory by departmental rule.

23. As regards the other points (custody of vouchers, information for contractors, and submission of bills by contractors in their own form) it does not seem necessary to take any action.

Subjects 15, 16, 17 and 18. Initial accounts, Works ledger, Materials at site, and Liabilities.

24. It will, I think, be convenient to take these four subjects as forming a connected group, and to deal with them to some extent collectively, as relating to the primary accounts of the division.

25. As regards the forms referred to in Government of India letter No.204AG of 5th.December 1889 (your office note No.5897 C. of 18th.December 1889) I cannot myself see that they have any advantage over the forms now in use, which as far as I can see, provide for doing exactly the same thing in almost exactly the same way; and in my humble opinion all these forms, both those in use and those proposed, are bad. They are all very pretty and very ingenious, & if they had to be used by trained accountants, or other expert manipulat~~ion~~ors of figures and forms, they might be good and useful; ~~and~~ but I think they are quite

unsuitable for use by the men who are expected to use them. These men should not, in my opinion, be expected to do anything more than furnish the actual facts, as dealt with by them, in the simplest and crudest shape possible, leaving the divisional office to work up into the forms ultimately required the materials thus furnished; and I have not the slightest doubt that if the sub-divisional officer got his compiled information in this way through the divisional officer, he would get it earlier and get it much more accurately than he does now, whilst subordinates would have much more time to give to their proper duty of supervision of work. I do not think there should be the smallest difficulty in arranging for this, as regards those works(& it is only to those that these forms apply) of which the accounts have to be kept by sub heads. In the meanwhile I would recommend sticking to existing forms, which at any rate have the merit of being understood; and in view of the decision recorded in G.O.No.822 W. of I3th.March I890 regarding latitude permissible to the Madras Government, it does not seem necessary to make any reference to the Government of India before deciding not to try the forms.

26. At the same time the consideration of the convenience or inconvenience of these forms is more a matter for Executive Engineers than for me, and it might be well to ask Executive Engineers whether they see any likelihood of advantage by introducing them. As I have said before in connection with the proposed "Contractors' book", it - seems useless to introduce forms experimentally without some clear idea of the supposed advantages to be derived from them.

35/102

27. With regard to the proposed work ledger (subject I6.) I invite attention to paras I06 to I09 of my printed note. The ledger system is undoubtedly the proper one; but it should not be confined to works accounts. There is not the slightest difficulty in extending it to all accounts, and I hope very shortly indeed to submit for the approval of Government, a complete scheme of forms with complete instructions forming a practical accountant's manual, for the compilation of the divisional accounts on a rational system. It would be inconvenient to enter into details here, but I may say briefly that the proposals will involve very little more than the provision of means for doing easily & methodically what every accountant does now, but which, for want of forms & instructions, he does with difficulty & in such a way that his work is scarcely intelligible to anybody except himself. It is the greatest possible mistake to suppose that the accounts of a division

are ever compiled in the manner contemplated by the code rule on the subject. They certainly never are, & in my opinion it is a physical impossibility that they should be. According to the code theory the accounts as submitted to the Examiner are based, as far as works are concerned, on the register of works, and as regards accounts other than those of works there is no pretence of any theory as to the manner of compilation; but as a matter of fact not only the register of works but even the work abstracts on which the register is based, are never posted, and I do not believe they ever could be posted, until after the despatch of the divisional accounts. The theoretical procedure of the code, so far as there is any, being then absolutely impracticable, every accountant does his compilation on some plan of his own, which is necessarily one of ledgering from original records, and all that I want to do is to systematize and facilitate this practical procedure.

28. My proposals will of course include a works ledger, but the ledger will differ in its form, and in its provisions, from that circulated with Madras P.W.D. circular No. 4I of I889. For reasons explained in para I09 of my printed note, I shall not propose to cumber the forms with sub-head details which are only required for perhaps one work out of

* 202 C.R 14.1.90

53/13

twenty; nor shall I attempt to make the ledger also a record of progress (i.e. of quantities executed) and a record of liabilities: for I defy anybody to produce, in a reasonable compass, a form which will do these things properly, and at the same time do what a ledger should do: on the other hand my proposed ledger will be a complete substitute for the contractors' ledger, as regards works under execution by contract, and will in fact provide for keeping contractors' accounts — so far as it is necessary to keep them — very much more accurately than it is possible to keep them on the existing system.

29. The introduction of the ledger will of course make it unnecessary to keep a register of works, and work abstracts, or any substitutes for them, except for the few works of which the accounts are to be kept by sub-heads; and for these the existing forms may still be used, for the present at any rate. For other works no record of progress, as regards quantities, seems necessary. At any rate there is none at present. If however any such record is considered necessary, it could no doubt be arranged for.

30. With regard to the Materials at site (subject I7), no account of these materials is required except when the accounts of a work have to be kept by

sub heads or items;and for the present at any rate the existing forms & procedure might be continued as in respect of other matters concerning sub head or item accounts.

3I. With regard to the question of a record of liabilities (subject I8) I invite attention to paras 97 to I05 of my printed note,and to the fact that the Government of India,in para 2 of their resolution (see G.O.No.IO W. of 6th.January I890) again insist on the importance of keeping a strict watch over liabilities; and I submit that to admit of such a watch it is absolutely necessary to have a systematic record of liabilities. According to the Committee's scheme,as accepted by the Government of India there would be no record whatever of any liabilities excepting the record of muster roll liabilities on the muster roll,which according to the Committee's proposals (see para II4 of their report) would not go beyond the sub-divisional officer,and perhaps not even as far;this being so,I entirely fail to see how even the Executive Engineer,to say nothing of the Superintending Engineer & the Examiner (see para 2I2 of the same report) can keep any watch over liabilities. My own opinion is that it is most desirable,for the assistance of the Executive Engineer,if for nothing else,to have a proper record of liabilities (whether on muster rolls or on bills for work and supplies); because,in my opinion,it is not reasonable to expect an Executive Engineer to hunt through bills and muster rolls and miscellaneous documents of sorts,in order to find out how he stands in the matter of liabilities:and I am quite sure that it would be very easy to provide for such a record being systematically kept up by the accountant.In the case of sub-head works,liabilities are taken into account in the work abstracts but in other cases the record of liabilities cannot be properly maintained in the works accounts (e.g. in the works ledger) nor would there be the slightest use in attempting to do it thus,because the departmental accounts are based on cash and not on liabilities;but a separate record,which would be very much more convenient and useful, can easily be arranged for; and if Government consider such a record desirable I shall submit proposals for it.

32. To sum up,as regards the initial accounts,I recommend as follows:-

(a) the Examiner to submit in due course proposals for remodelling the existing system as regards departmental agency works for which sub head or item accounts are required,on the understanding that executive subordinates are to be relieved of everything in the way of compilation & manipulation of initial facts and figures, all such compilation being done in the divisional office by the accountant who will furnish sub- divisional officers etc. with compiled results according to requirements;

(b) a scheme for methodical compilation of divisional accounts, including a works ledger which shall obviate all necessity for a separate contractors' ledger and also (except for sub-head works) all necessity for present work abstracts and register of works; and

(c) proposals for systematic record of liabilities, whether on account of muster rolls or on account of bills for work and supplies.

Subject I9. Record of outlay by sub-heads or items.

33. The existing Government of India and Madras systems are not exactly the same. The former is explained in Government of India Code volume I, chapter XII, para I02; but the explanation is not very clear, and I confess I am a little hazy as to the difference between the two systems. It is however clear that the modification now introduced in the Government of India system would not have the effect of raising the Madras limit of works for which sub-head or item accounts are required, that limit being already Rs. I0,000. It seems unnecessary therefore to take any action with regard to sub- division (a), and sub-division (b) of the subject will be more conveniently dealt with in connection with subject 30, completion reports.

20. This matter has been settled. But remarks that by introducing the book, we are compelled to provide in other ways for doing some of the things for which it provides.

25/10

Subject 20. Contractors' book.

34. This matter has been finally settled by Government of India letter recorded in G.O.No.I098 W. dated I2th April I890. No action is required, unless you think that a record such as that suggested in para 25 of my printed note would be useful.

Subject 2I. Refund Statement.

35. Standing orders doing away with the present form of refund statement(M 6I) and substituting a form of transfer voucher, to be sent to audit with the accounts have already been submitted to the Code Committee.

Subject 22. Sub divisional & divisional cash accounts.

36. No action is necessary in connection with sub-division (a) & (c); it is impossible to indicate in any general rule the amount of detail required in a cash book, and in Madras all cash books are already machine-numbered. As regards sub-division (b) and (d) such action as is necessary has already been taken, vide standing orders Nos. I094, II02 and II03.

37. With regard to sub-division (e) the punctual submission of cash extract

on fixed dates is a most important matter, as the punctuality of the divisional accounts depends mainly upon it; and I recommend that dates be now fixed for uniform adoption; and I propose that the due dates for submission of extracts be the I5th., the 24th. and the Ist. of every month, the extracts submitted on these dates to include transactions up to and including the I4th. and the 23rd. of the month and the last day of the previous month. The long interval from Ist. to I5th. is convenient because during that time the accountant will be busy with the compilation of his accounts; and the short interval from the 24th. to the end of the month is convenient because it reduces the amount of check & posting to be done by the accountant at the last moment. If the copying of the cash book is done daily, as it should be, there will not be the slightest difficulty in submitting the copy for each period on the day after the last day for which transactions are included.

Subjects 23, 24 and 25. Stock accounts, Tools and Plant, & Stock-taking.

38. These three subjects, relating to what are collectively known as " Stores " may be conveniently taken together. Barring the abolition of the sub-heads of stock classification (23 f), the separation of the "Purchases" and

See no necessity to modify these proposals. His detailed proposals will differ from the G. of I. scheme principally in providing for much that is not now provided for at all.

"Sales" accounts (23 h), the removal of the present restrictions on Executive Engineer's powers to return articles to stock (23 i), and the abolition of fixed dates for stock taking (25 a), the decisions as to which might be codified at once, the orders of the Government of India leave the procedure for accounting for stock and tools and plant practically as it is now, which is not in my opinion at all a satisfactory conclusion.

39. In my opinion the procedure admits of very great simplification, with great relief to all concerned. The first fault in the existing procedure, whether for stock or for tools and plant, is that it has no proper beginning. The natural starting point in any system of accounts of stores is some record kept by the storekeeper i.e. the person who receives and issues the stores; but the prescribed procedure begins, as regards stock with the sub-divisional officer, who may or may not be, but most frequently probably is not, his own storekeeper, and as regards tools and plant it begins with the divisional office, which is certainly not the repository of all the tools of the division. The second fault is that such compilation as is required is done by the wrong people; in fact in this connection as in almost every others, although we are continually insisting in theory on the

necessity of relieving sub-divisional officers and subordinates of everything in the shape of accounting, in practice we take every possible opportunity of putting this sort of work on to their shoulders. The result of this system, the putting of the work on to the wrong people, and expecting them to do it without any systematic means of recording and collecting the initial facts, is that the accounts are received in the divisional office with extreme unpunctuality and full of mistakes.

40. In my opinion there is not the slightest reason why this should continue. Every storekeeper must keep some sort of record of his receipts & issues, and there is not the slightest reason why the keeping of this record should not be made easy for him by giving him suitable forms and instructions; in fact not to do so is to ignore the decision regarding the use of printed forms, see subject 9, para 10 above and G.O.No.3239 W. of 16th. November 1889. If each storekeeper kept such a record (in the simplest possible form) and sent a copy of it periodically direct to the divisional office together with his vouchers(receipted issue orders) for issues, the accountant could do all the pricing and compilation and posting required and furnish both the sub divisional officer and the storekeeper with periodical balance - statements or any other accounts required by them, and could do it, as regards himself with much less trouble than is now caused to him by the unpunctuality and inaccuracy of the returns received by him for incorporation in the accounts, and as regards the sub-divisional officer probably with at least as great promptitude as is now secured, and certainly with all necessary promptitude.

41. Moreover if this could be arranged for, as I have no doubt it could, i.e. if the accountant had the means of systematically keeping correct accounts in the divisional office, I could arrange to dispense altogether with half yearly returns, and to conduct the necessary check entirely on the monthly statements furnished with the monthly accounts.

42. If Government approve I shall in due course submit a detailed scheme, with complete working forms & instructions for giving effect to the views indicated above, and also forms and instructions for stock-taking and for the disposal of discrepancies discovered at stock taking. Stock-taking including the subsequent adjustments is just one of those things which may be made very easy or very difficult according as suitable forms & instructions are or are not provided for all concerned.

necessity of relieving sub-divisional officers and subordinates of everything in the shape of accounting, in practice we take every possible opportunity of putting this sort of work on to their shoulders. The result of this system,the putting of the work on to the wrong people,and expecting them to do it without any systematic means of recording and collecting the initial facts,is that the accounts are received in the divisional office with extreme unpunctuality and full of mistakes.

40. In my opinion there is not the slightest reason why this should continue. Every storekeeper must keep some sort of record of his receipts & issues,and there is not the slightest reason why the keeping of this record should not be made easy for him by giving him suitable forms and instructions; in fact not to do so is to ignore the decision regarding the use of printed forms,see subject 9, para I0 above and G.O.No.3239 W.of I6th.November I889. If each storekeeper kept such a record (in the simplest possible form) and sent a copy of it periodically direct to the divisional office together with his vouchers(receipted issue orders) for issues, the accountant could do all the pricing and compilation and posting required and furnish both the sub divisional officer and the storekeeper with periodical balance - statements or any other accounts required by them,and could do it, as regards himself with much less trouble than is now caused to him by the unpunctuality and inaccuracy of the returns received by him for incorporation in the accounts,and as regards the sub-divisional officer probably with at least as great promptitude as is now secured, and certainly with all necessary promptitude.

4I. Moreover if this could be arranged for,as I have no doubt it could,i.e. if the accountant had the means of systematically keeping correct accounts in the divisional office, I could arrange to dispense altogether with half yearly returns,and to conduct the necessary check entirely on the monthly statements furnished with the monthly accounts.

42. If Government approve I shall in due course submit a detailed scheme , with complete working forms & instructions for giving effect to the views indicated above,and also forms and instructions for stock-taking and for the disposal of discrepancies discovered at stock taking.Stock-taking including the subsequent adjustments is just one of those things which may be made very easy or very difficult according as suitable forms & instructions are or are not provided for all concerned.

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Subject 26. Salary, Travelling Allowance and Contingent Bills.

43. It is for Government to decide whether they wish to do away with all pre-audit of salaries & travelling allowances, on the conditions prescribed, that is to say personal responsibility of the disbursing officer. In paras 176 et seq of my printed note I have stated at length my reasons for believing that such a measure will be quite the reverse of a boon to Executive Engineers, and that the delays now caused by pre-audit might as far as salaries are concerned be entirely or almost entirely obviated, and might as regards ~~T.A.~~ travelling allowance be greatly reduced, by other means. I need not repeat here the arguments already adduced, but I may point to para 356 of the Committee's report (the last of the extracts reproduced with the resolution recorded in G.O.No.401 W. of 8th. February 1890) as showing how intricate are the rules that the Executive Engineer is to be expected to apply, and to para II of the Government of India resolution as a practical admission that the rules which the Executive Engineer is expected to apply on his personal responsibility are rules which he can hardly be expected to know; and I may also observe that the trouble given to the Executive Engineer will not be confined to the "doubtful cases" because before he can make up his mind whether a case is doubtful or not he must examine it precisely as the audit office would do, and will do later on. It may of course be said that an Executive Engineer will retain the liberty of deferring any payment after he has had all the trouble of conducting a scrutiny or audit which will have to be repeated by the audit office, and probably an Executive Engineer would be within his rights if he systematically refused to do the work of the audit office on his own personal responsibility; but there can I think be very little doubt that refusal of payment before audit, even as regards those under the Executive Engineer's own orders would be looked upon as a grievance.

The principal question is
[illegible] is whether pre-
audit shall be abolished or
improved. It does not concern
[illegible] seriously, except [illegible]
Knows a good many officers
who [illegible] less [illegible]
Considers that there can be
no objection in the first [illegible]
in the first instance, before
adopting the Committee's proposals
whether the procedure now in
force cannot be improved.
Begs that the decision on
this subject may not be
arrived at on less [illegible]
[illegible]

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44. With regard to the proposal to have salary bills prepared in sections, and to provide for the separate submission and disposal of travelling allowance claims of each individual of the Engineer and Upper Subordinate establishments, I must point out that such a change may and probably will involve a complete revolution of the system of audit, based on certain prescribed forms of audit registers, in my office. I shall be quite ready to go into this matter when necessary, but I wish to point out that the question of modifying these audit registers is separately under consideration on other grounds, see paras 32(I) and 36(I) of Mr. Macdonald's note on the reduction of work in the

Vide 480.I W. 14.2.90

Examiner's office. If it is decided to modify the registers in the direction suggested in Mr.Macdonald's note there will be comparatively little difficulty, as far as my office is concerned, in making such modifications as may be required in consequence of the individual or sectional submission and disposal of establishment claims ; but otherwise the changes will, as I have said, involve an entire revolution in the methods of my office, a revolution which, in consequence of other decisions afterwards arrived at, might prove to be quite unnecessary.

45. I beg therefore that the settlement of the question of introducing individual or sectional submission & disposal of claims may be deferred, at any rate until it has been settled whether the detail now prescribed for the Examiner's audit registers can or cannot be safely and advantageously dispensed with; but, in order that the question may be readily settled when the time comes, I would suggest that Executive Engineers should now be asked to indicate the kind and extent of sectional subdivision of salary bills which could be convenient to them . If the salary bills of a division are to be submitted in sections the Examiner's audit registers will have to follow suit, and the arrangement of the latter cannot be altered from month to suit the different views of

different officers or the varying views of the same officer : therefore it will be necessary to come to some understanding as to the method of division . Probably the sub division would be the most convenient, but the object is to suit the convenience of Executive Engineers, and it will therefore be better to see what they have to say about the matter, and if they will at the same time indicate how and why the division of the bills into parts will be a convenience to them — or an inconvenience as I am disposed to think it may be in some respects — it will facilitate the ultimate disposal of the matter. This is a point on which the Accounts Committee have given us no information; they merely say " it is often inconvenient to have one bill only for the whole division "; they do not say why.

46. It will also be necessary to settle whether there are to be separate disposals — separate disallowance lists for the separate parts of the divisional bill; and on this point too the Executive Engineers might be asked to state their views, stating their arguments for or against such separation.

47. In para I79 of my printed note , I have explained how all the delays & inconveniences of pre-audit can be entirely or almost entirely annihilated, as far as salaries are concerned; & in para I9I I have pointed out that with

the separate submission and disposal of individual claims the delays as regards travelling allowances will be very greatly reduced. But in paras 44 and 45 above I have been obliged to urge that the attempt to introduce this individual submission of claims should be postponed, and postponed, I fear, for a considerable time. I wish therefore to show how in the meanwhile a great reduction of these delays can be secured by other means.

48. There are two ways of doing it. The first plan is to have the travelling allowance bills of a division prepared and submitted and disposed of in two parts, one, containing all claims in respect of which the Executive Engineer is the controlling officer, to be sent directly to the Examiner, and the other, containing claims controlled by the Superintending Engineer to be sent through the Superintending Engineer. I estimate that the average delay of audit due to sending bills through Superintending Engineers is about I5 days; and by this plan this amount of delay (I5 days) might be obviated as regards all claims controlled by Superintending Engineers. This plan would however necessitate a certain amount of re-arrangement of the audit register of my office, which could be easily done at the beginning of the financial year, when new registers are opened, but could not be done at any other time without great trouble, and without considerable risk of confusing the record. Also those officers whose claims are controlled by Superintending Engineers would gain nothing by this plan. The advantages would therefore be partial only, & it could not be secured before next April.

49. The other and, I think, the preferable plan is to send all divisional bills directly to the Examiner, and to pay claims after Examiner's audit; the journals of officers controlled by Superintending Engineers being sent, after audit of the bills, to the Superintending Engineers concerned, for retransmission to the Examiner with any necessary remarks as to journeys or halts to be disallowed, so that the necessary retrenchments should be made from the next bill received. I estimate that even under the existing orders as to control of travelling allowance claims, the number of retrenchments to be thus made would not exceed half a dozen a month for the whole presidency, and the trouble of recovering and watching the recovery of these few items would be a mere trifle to that of recovering and watching the hundreds of items(see para I03 of my printed note) that will have to be recovered if pre-audit is entirely abolished. Moreover it might be possible to reduce even this small number of retrenchments to be made after

audit. The existing rules (vide code para 53I A., standing order No.677, based on G.O.No.3332 W. dated I9th. October I888 and No.3990 W. dated 20th. December I888) make the Executive Engineer of the division controlling officer for all ranks of officers (including Executive Engineers) under his orders, unless they are sub-divisional officers; but if they are sub-divisional officers, then, whatever their departmental rank may be, the Superintending Engineer becomes controlling officer. It is not very clear why the distinction between sub-divisional officers and other officers should be necessary, and if it could be done away with— if the Executive Engineer of the division could be made controlling officer of all officers except himself —then the only journals to be sent to Superintending Engineers after audit would be those of Executive Engineers in charge of divisions, and the number of retrenchments to be made after Examiner's original audit would be quite insignificant. This arrangement could be introduced immediately, and it would secure to all officers an advance of the date of audit, and therefore of the date of payment, amounting probably on an average to about I5 days.

50. It makes very little difference to me whether pre-audit is entirely done away with or not; if it is done away with I shall simply have to report every month to Government, an enormously increased number of items disallowed & not recovered after a reasonable time, because it is practically certain that without greatly increased personal attention on the part of Executive Engineers, which means more trouble to them, sums disallowed will not be recovered in the future any more promptly than they have been in the past; instead of having to report as now three or four items every month, I shall have to report probably two or three hundred; this will be a more or less mechanical operation as far as my office is concerned, but it will represent an enormous increase of trouble to Executive Engineers; I therefore strongly recommend that, before deciding to abolish pre-audit, a trial should be made with a view to seeing whether, by the means indicated above, the delays and inconveniences at present incidental to pre-audit cannot be entirely done away with as regards salaries, and reduced as regards travelling allowance within such limits that they would cease to constitute a practical grievance.

5I. The question of improving the provision for showing incometax & other deductions in salary bills is a simple one that can be taken up at any time before the next re-print of the forms. There is great room for improvement as regards the provision for this & other items of information in both the salary and the travelling allowance bill forms.

52. As regards contingent bills, there is not as far as I am concerned, any necessity for their being sent through the Superintending Engineer or other superior officer, and, if Government has no objection to the proposed changes, the necessary orders might issue at once.

53. With regard to the proposal to do away with the contingent bill & to substitute some form of schedule as an accompaniment to the accounts, I invite attention to para 199 of my printed note and I beg that no useless changes may be made. Separate audit of contingent bills in my office is essential to efficient audit and to the economical working of my office, and I do not see how it can make a scrap of difference to any one else whether the contingent charges are collected in a bill or in a schedule. If it makes any difference, it will be the difference (inconvenience) which ordinarily attends a change from a known & understood procedure to one which is not known and not understood. If however you have any reason to suppose that there can be any use in the change, I should be glad to have it pointed out, in order that I may consider whether the object arrived at cannot be more

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27. Changes in Madras procedure have already been made with the knowledge & approval of the Govt. of India, & C sees no reason to modify the suggestions here made.

conveniently secured in some other way. I must repeat that the proposed changes would be a serious inconvenience to me; and I can find nowhere the slightest hint of how it is to benefit any body else.

54. The question of the omission or modification of the certificate on the contingent bill will be considered in connection with subject 35 (Government of India circular No.4 of 1890 and G.O. No.343 W. dated 3rd. February 1890), see para 93 below.

Subject 27. Objectionable items.

55. I invite attention to the remarks in para 150 *et seq* of my printed note, and I would strongly urge that no changes be made in the existing arrangements either as regards (a), initiation of objections, or (b) inclusion of establishment objections in any general objectionable items statement. As regards (a), all objections other than those relating to expenditure in excess of or without estimate or appropriation are initiated by the Examiner, & as regards these particular objections it is surely desirable that the Executive Engineer should have the existing objections brought to his notice at the earliest possible moment, and this is what is done by requiring the accountant to prepare for him a statement of such objections, a copy of which is sent to the Examiner in order that the latter may

see that the accountant does his duty in this matter. Moreover if the suggestions made in paras 59 to 65 below, regarding system of appropriations, should meet with approval, actual objections connected with appropriations will practically disappear, and as far as appropriations are concerned the objectionable items statement will be purely & simply a statement prepared by the accountant for the assistance of the Executive Engineer.

X 56. With regard to (b) I invite attention to para 155 of my printed note, and will only add that if the objectionable items statement is to be, as at present it certainly is not intended to be, merely a statistical record for the information of the Executive Engineer showing the objectionable items outstanding, there is no reason why you should not include in one statement every kind of outstanding objections ; but if it is to be, and at present it is intended to be, a means towards the disposal of objectionable items, and a means of collecting the remarks & orders of those concerned regarding each individual item, then the surest way of preventing the adjustment of outstanding objections is to include them all in one omnium gatherum such as no human being can dispose of comfortably.

57. The necessary action with a view to discontinuance of the practice of passing items of establishment disallowance through the miscellaneous advance account has already been suggested in my office note No.2740 of 13th. May 1890.

1441 W.D. 23.5.90

28 - Does not think that his proposals will differ from those of the G. of I. except in minor details.

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x 371 + 256.8

Subject 28. Accounts of Suspense transactions.

58. Provision for the suspense registers, which I first suggested about 2 years ago, and for anything else that may be necessary, will be included in the proposals referred to in para 27 above.

29 - There is nothing in his proposals which conflicts with the G. of I. orders.

x 375 - 356

Subject 29. System of appropriating for Works and Repairs.

59. It seems to me that this is preeminently one of those matters in connection with which it is desirable to make quite sure about what you want to do, before trying to settle how to do it. Now, as I understand the matter, the real object, in this connection, and practically the only object, is to ensure that certain grants, taken each in the aggregate shall be profitably expended to the utmost possible extent, but shall not be exceeded. When stated this may possibly seem too obvious to require statement; but the natural inference from the existing system — though perhaps less so in Madras than elsewhere, because in Madras more than elsewhere lump sums are at present put at the disposal of the Executive Engineer — the natural inference, I say, from

the existing procedure would seem to be that the object is, largely if not mainly, to ensure the spending of specified sums on specified works —works and sums specified by Government or other superior authority. If this is the object, then the existing procedure is probably the best, and it would be a mistake to disturb it; but if the object is as I have stated it, the reasonable plan would seem to be, to place all grants in lumpsums at the absolute disposal of the officer directly charged with the execution of the works, subject only to general instructions regarding any particular works to the rapid progress of which Government or other superior authority, attaches special importance; because the officer directly charged with the execution of the works is unquestionably the one who is best able to determine, from day to day and from month to month, how the aggregate funds available for expenditure on works under his charge can be most advantageously disposed of, with reference to varying circumstances of season, weather, labor supply etc. etc; and to require sanction of any higher authority for specific appropriations and re-appropriations is not only troublesome —&uselessly troublesome —but it entails delays which tend to defeat the ultimate object, either by causing suspension of work pending sanction to an appropriation, which tends to produce short outlay, or by encouraging expenditure in anticipation of an appropriation that may never be made which means excess outlay.

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60. I submit therefore that the best plan is to place grants at the absolute disposal of the officer directly charged with the execution, subject only to general instructions regarding progress on special works; and as far as Government is concerned this officer must, I think, be taken to be the Executive Engineer, but there is no reason why the Executive Engineer should not at his discretion extend the same principle to his sub-divisional officers, so that whilst appropriating in the first instance specific sums for individual works, (subject again to special instructions to be given by him regarding special works) he would leave the sub-divisional officer to modify the distribution of such sums (within the same grant of course) on his own responsibility, merely requiring him to report his proceedings, for record in the divisional register of appropriation, etc.

61. I think, however, that it should be clearly understood that the Executive Engineer must make specific appropriation for each work. I understand — my information is obtained only from accountants with recent divisional experience, but they ought to know — that the practice, in most divisions at any

rate, is to make specific appropriations, and to intimate them to sub-divisional officers concerned; but this I think is a matter that should not be left to chance or to individual discretion; for it is morally impossible to combine profitable expenditure of the available funds and due restriction of outlay within the aggregate limits, except by appropriation for individual works. The proposals of the Accounts Committee, and the orders of the Government of India apparently, though perhaps unintentionally, leave this an open question.

62. Under the system suggested the Examiner's check, considered as a check on the action of the Executive Engineer, would be confined to bringing to notice of Executive Engineer (for correction) cases of appropriation by the Executive Engineer in excess of totals of individual grants, and cases of transfers from one grant to another , and bringing to notice of higher authority cases of expenditure beyond totals of grants; but in addition to this the Examiner should, I think, assist the Executive Engineer by bringing to his notice irregularities within his control apparently overlooked by the accountant. It should be the duty of the accountant in the first instance to bring such matters to the Executive Engineer's notice, and if this were done promptly the irregularity would

probably be corrected before it could appear in a second month's accounts, and if this were not done the Examiner would then point it out, but, under the system now suggested, this would seldom be necessary.

63. If this system were adopted there would be a very great saving of trouble to all concerned, and at the same time, I venture to think, a more satisfactory utilization of grants than is now secured. Objections on the score of appropriations would practically disappear ; Superintending Engineers would be relieved of all trouble in connection with appropriations, and Executive Engineers of all the trouble of correspondence with Superintending Engineers about them. The information to be furnished by the divisional office to the Examiner would ~~count~~ consist of mere extracts from the appropriation registers of the divisional office, and by appropriate means — which will be explained when submitting the proposals referred to in para 27 above — the scriptory work connected with such communication could be reduced to very trifling dimensions.

64. An important point in this connection is the extent to which it is necessary to carry the separation of grants, and it seems to me that it might be worth while to consider whether the distribution or appropriation of the public funds, in the long run, to separate

~~claims~~ classes of works might not to some extent with advantage be regulated by some other method than that of distribution or allotment of the total grant of the year. For instance in dealing with the grant for 45 Civil Works; it is of course absolutely necessary to maintain the distinction between Imperial, Provincial and Local; and it is probably necessary to maintain the distinction between Repairs and Original Works, which is to a great extent a distinction between works which are indispensable and those which are not; but it seems to me a question at any rate worth considering whether the regulation of the ultimate distribution — the distribution in the long run — of the public expenditure between Civil Buildings, Communications, & Miscellaneous Public Improvements, might not be secured in some other way. There can, I think, be very little doubt that the advantageous disposal of his total grant for, say, Civil Original Works Provincial by the Executive Engineer, would be facilitated if he were relieved from the restriction imposed, as regards the annual grant, by the distinctions between Civil Buildings, Communications & Miscellaneous Public Improvements; and the object aimed at by these distinctions might perhaps be equally well secured by a careful control over the list of works authorized for execution. Under the system sketched in the preceding paragraphs the budget estimate would be prepared in precisely the same detail as now, because a more or less detailed progr~~ess~~amme is more or less a necessity of anything that can be called an estimate. The budget programme would then be the Executive Engineer's guide as far as possible, but the removal of unnecessary distinctions (if there are any) would materially facilitate his administration of the funds at his disposal when circumstances made it impossible to adhere strictly to the budget programme.

65. I submit therefore that it may be desirable to examine carefully, in the light of the above remarks, the present list of separate grants and to abolish as far as the disposal of the annual allotments is concerned, all distinctions that are not really necessary, substituting (I) a careful control over the list of works authorized for execution, and (2) specific instructions to the Executive Engineer regarding particular work in respect of which any particular rate or kind of progress is desired. The consideration of this question may also involve consideration of the necessity of treating each " Major Work " (in the Committee's sense) under Irrigation as a separate grant head, but for the present at any rate this question is not of much practical importance because at present there is

only one division — Nellore with the Sangam and Penner Anicut Systems — in which there is more than one " Major Work "(in the Committee's sense). And with regard to the distinction between Repairs and Original Works I may point out that the importance of maintaining it is not the same in all cases. In the case of Civil Works it probably is to a great extent a distinction between works which are and those which are not indispensable; but this is hardly the case with Irrigation Works, or at any rate with certain classes of them: for when once you have embarked on a scheme the new & additional works necessary for the proper working of the scheme may be quite as indispensable, and sometimes more so, than the repairs of existing works. I gave these illustrations, however, merely as indications of the sort of points that would have to be considered in any revision of the list of separate grant heads, such as must, in my opinion, form a part of any comprehensive reconsideration of the system of appropriating for works and repairs. We have become so accustomed to the present budget heads, and to the restrictions depending on them, that some of us have perhaps come to regard them as necessary and inevitable, and this seems to me a good opportunity for considering whether they really are so.

30 - Does not think that anything in these proposals infringe any essential principle - However as he has referred to the subject only as a member of the Code Committee, begs that any action which may be taken may not be on his responsibility -

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Subject 30. Completion Reports and Completion Certificates.

66. With regard to Completion Reports should Government adopt without modification the conclusions of the Government of India, the effect will be that no detailed completion report will be required in any case(whatever the cost of the work) unless the total estimate is exceeded by more than 5 per cent, unless specially called for, & that in the case of works above a certain limit of cost, which limit may be fixed by Government at any point not exceeding Rs.5,000, a detailed completion report with full explanation of differences will be required in every case in which the estimate is exceeded by 5 per cent; whereas at present a detailed completion report with full explanation of differences is required for every work above Rs.2,500.

67. It is for Government to consider whether they will adopt these conclusions without modification, but I would invite attention to the remarks in paras 206-7 of my printed note regarding the expediency of first considering what is the use and object of a completion report. The Committee say, in their para 389, that provision for record of progress has been made in the Works Ledger, and that this is sufficient; but as I have pointed out in para 109 of my printed note, and again in para 28 above, to ~~combine~~ cumber the Works

Ledger with columns which make it practically a register of works in enormous detail is to quite unnecessarily make it a most cumbersome and impracticable record. Moreover it is difficult to see how such a record in the divisional office can take the place of a report to the Superintending Engineer. I submit that the primary object of a completion report is to give the sanctioning authority an assurance that the work has been carried out (not merely as regards cost but as regards constructive details) in accordance with the sanction, and if such an assurance is required I fail to see why the Superintending Engineer or other authority (possibly the Chief Engineer) should be expected to search the divisional records in order to get it. Moreover the fact that the estimate is exceeded by more than 5 per cent. is no indication whatever of the probability of more or less serious irregularity .

68. I submit therefore that if you begin as surely as you should, by considering what is the object of completion report, you will probably come to the conclusion that some such procedure as the following would be desirable, namely : require for all works above a certain limit (to be fixed by Government) a detailed statement comparing quantities as sanctioned and as executed, and also comparing, when the

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accounts are kept by items , but not otherwise, the estimated and actual cost item by item; but do not require any explanation of differences unless it is specially asked for by the authority (Superintending Engineer or Chief Engineer) disposing of the Completion Report. I submit that such procedure would be more effective, and at the same time less troublesome. What really gives trouble in the matter of completion reports is the demand for explanation of every difference ; the preparation of a statement comparing estimated & actual quantities, and (when the accounts are kept by items) estimated and actual costs, involves nothing more than a little copying from existing records ; whereas the explanation of differences involves references by Executive Engineers to Sub-divisional officers, and by the latter to subordinates, and troublesome examination of initial records (muster-rolls, ten-day reports etc.) which trouble, I venture to say, in nine cases out of ten is simply wasted. Under the procedure suggested all this trouble would be avoided except in the few cases in which the disposing authority called for explanation; and he would always specify the items in respect of which explanation was required, & the trouble would be confined to those few items. I believe that if this procedure were adopted the submission of completion reports would be materially expedited;and ,though it may at first sight seem that the explanation of differences when specially called for, would be received later than they now are,I believe that the time saved by not having to give explanations when not wanted,would in the end lead to necessary explanations being submitted even earlier than they now are.

69. With regard to completion Certificates,I invite attention to paras 208-9 of my printed note,and also (as to a case in point) to the marginally noted correspondence,about a case in which a Collector (I think) refused to sign a completion certificate for a work because the Executive Engineer had not provided certain lamps & furniture which were not provided for in the sanctioned estimate,and the supply of which,as a matter of fact,would not in any case devolve upon the P.W.D.It surely must be very easy indeed to state,in an intelligible note,what is the duty of a departmental officer, as regards certifying to the satisfactory completion of a work executed for his department. It may seem strange to propose that we should insert such instructions on the form,just when the Government of India is deciding to omit any reference to the matter , but nevertheless I venture to think that [illegible] proper to do so. At any [illegible] in the

Your office note No.5593 C.of 29th.November 1889, and My office note No.1745 dated 5th. December 1889.

to be involved.

Subject 31. Application for letter of credit.

70. Some months ago I pointed out to the Accountant General, P.W.D. that, if effect were given to the resolution recorded in G.O.No.3450 W.it would be impossible for me either to give him certain information required by him, or to furnish Civil Accountants General with certain prescribed returns,and I have just heard in reply,that the orders already issued will be modified. The disposal of this subject must therefore necessarily be deferred.

Subject 32. Transfer of Divisional and Sub-divisional Charges.

71. As regards divisional charges the effect of the orders of the Government of India is to abolish form 85 D(item 12 of the table in code para 379 A "Replies by Executive Engineer to list of questions"),to do away with the distinction between permanent and temporary transfers,and to make the Superintending Engineer's office the place of final record for transfer papers. The necessary standing orders will now be drawn up,if Government approve; but Government might I think consider whether the submission to the Examiner of items 4,5 and 6 of the above mentioned table, might not be dispensed with; the lists of articles made over ~~once~~ by one officer to the other are not susceptible

of any check whatever in the Examiner's office, and if anything at all is required in this connection it would I think be quite sufficient to have a simple statement by the relieved officer to the effect that he has obtained the receipts in question from the relieving officer; this could be provided for by an addition to one or other of the transfer forms not done away with.

72. Madras Code para 437 already gives the Examiner the necessary authority to pass the salaries of two officers during the time occupied in transfer. Nothing further is required.

73. Apparently it is not intended to make any changes in the procedure for transfer of sub-divisional charges.

Subject 33. Divisional Accountants.

74. In my office note No.2468 dated+ Ist. May I890, I have already submitted proposals for providing for the necessary training of divisional accountants in divisional offices. And in your letter No.48I W. of I4th. February I890, the Government of India have been asked to allow to the Madras Government to settle for themselves the questions of the position of the divisional accountant, and of the restrictions on transfers of accountants, and pending a reply to that letter no further action can be taken on these matters.

+ 1480-1 W d 28.5.90

33. This question was settled in G.O. No 1745 W d/ 24.6.90, & it is apparently forgot[illegible] to pass further orders of necessary.

Subject 34. Certificate of Examination of Accounts.

34 - Here again the matter concerns him only as a member

of the Code Committee, but does not think there can be any objection in adopting his proposals, so long as we do not run counter to the intentions of the G. of I. as regards the responsibility of Ex. Engrs.
In this matter also he says the decision may not be arrived at on his responsibility.

75. With reference to this subject I invite attention to paras I35 to I37 of my printed note, and I submit that the changes now proposed is a retrograde step, ~~in~~ that it is a virtual return to the old system of holding the Executive Engineer completely responsible for his accounts, and that it would be very much better to try to improve the form of certificate so as more effectually and more reasonably to secure the object of the modifications of recent years (as indicated in Madras Code para 3II & in Government of India Code volume I, chapter X, para 46, & chapter XII, para 79 A, and volume II, chapter XIII, paras I03 to I07), which object I understand to be the definition & limitation of the personal responsibility of the Executive Engineer, in view of the very obvious fact that it is a physical impossibility for him to completely satisfy himself regarding the correctness of the accountant's work.

76. The present form of certificate is exceedingly faulty, not to say ridiculous. The first part of the certificate taken literally certainly does not require the Executive Engineer to do anything that he need have any difficulty in doing, provided only he is allowed to wait until all the documents mentioned have been prepared; he is simply required to examine and sign each of certain documents, and there is nothing whatever either in the

certificate or in the code or anywhere else to suggest that his signature implies anything more than the mere fact of examination, there is nothing to suggest that it implies acceptance of any responsibility. Indeed it is very difficult to say what the certificate really does mean, I am not sure that I am right in saying (above) "taken literally ". I am not at all sure that the deliberate intention may not be to make the certificate simply a certificate of inspection of certain documents, because it really is a physical impossibility that the Executive Engineer should examine all the specified documents in any manner which would enable him to certify to their correctness. Some he could, but others he could not. The next part is both wrong & impracticable; it is wrong in that it implies that cash or adjustment book entries may have to be carried through the stock-account current, and in that it says nothing about original stock account entries; and it is impracticable because it is quite impossible for any Executive Engineer really to satisfy himself that the entries in original records have been correctly carried through into the accounts current.

77. The new certificate of responsibility is however just as faulty. It begins by stating that after due examination of certain specified documents the Executive Engineer accepts responsibility for the same, that is to say according to every ordinary canon of interpretations, responsibility for the specified documents, whereas there can be very little doubt that the intention is that he should signify acceptance of responsibility for the entire accounts. Then the certificate goes on to repeat the blunders of the present form about the carrying of cash and adjustment entries through the stock-account current and the omission of all references to stock transactions; and this part of the certificate is moreover spoilt by the introduction of the words " to the best of my knowledge ", which hardly means more than " for anything that I know to the contrary", so that the certificate as it stands might be signed by the Executive Engineer without examining any documents at all; whereas the intention no doubt is that after applying to certain documents such scrutiny as it is in his power to apply, he should certify that he has satisfied himself to the best of his ability that certain things have been correctly done. The form of words " to the best of my knowledge " is not one which commits the Executive Engineer to any active measures whatever for the purpose of acquiring knowledge: there is all the difference in the world between it and " I have satisfied myself to the best of my ability". The particular thing however to which the

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Executive Engineer is required to certify is a thing as to which it is really impossible that he should satisfy himself; in this,as in several other matters,the utmost that he really can do is to check portions of the accountant's work,and I submit that if anything is required of him it should be this; and on this basis it would be very easy to devise a sensible & really useful form of certificate,useful I mean to the Executive Engineer himself.

77½. The present form of certificate could very easily be modified so as to require from the Executive Engineer nothing that he could not reasonably be expected to do,and at the same time to show him pretty plainly (at any rate for a beginning)what it is that he is expected to do; what is in fact the extent of his personal responsibility . The form of certificate could be improved in the light of further experience,and a gradually perfected form of certificate would,I submit, be of decided assistance to an Executive Engineer in helping him to do what he is expected to do.

78. On the other hand the new form of certificate of acceptance of responsibility implies — or rather will imply when the wording has been corrected — full responsibility for the whole of the accounts after " due examination " of a few unspecified documents to be selected by the Executive Engineer. There is not the slightest indication of what documents the Executive Engineer ought to examine before he accepts this full responsibility, and ~~basing~~ barring the somewhat vague expression " due examination " there is nothing to show what sort of examination is necessary. If any body should say that,under the proposed system ,the Executive Engineer is not required to accept full responsibility,then I would venture to ask what is the nature of the responsibility,and where is there to be found any,the slightest, indication of its definition and limitation.

79. I submit moreover that the new plan is altogether illogical. In the first place if,under ordinary circumstances,mere signature of the accounts by the Executive Engineer is sufficient why should you under any circumstances require from him any sort of certificate of examination — for after all the new form is most distinctly intended to be a certificate of examination; if mere signature is ordinarily sufficient ,surely the simplest possible acceptance of responsibility should be sufficient when the Executive Engineer is unable to sign the accounts; for instance, " I accept responsibility for the accounts for the month of -------as submitted under the signatureof the accountant." And in the second place,

assuming that the accounts must occasionally (probably very often) be submitted under the signature of the accountant,I would ask by what possible means can the Executive Engineer satisfy himself that the accounts as submitted to the Examiner (under the signature of the accountant) actually agree with or are consistent with the documents shown to and examined by him(the Executive Engineer). It seems to me a physical impossibility.

80. I may add with reference to the concluding sentence of the second para of the Government of India Resolution,that I do not understand how the audit of the accounts can well be deferred — possibly for several months — until an Executive Engineer chooses to send in a certificate of acceptance of responsibility.It is virtually a return to the old system of passing accounts "provisionally" the discontinuance of which was long ago ordered as meaningless & impracticable.

81. For these reasons I venture to recommend that the Government of India should be asked to allow the Madras Government to adhere to the existing plan of fixing on the Executive Engineer a definite and intelligible responsibility,and to improve the form of certificate so as to make it an instrument for assisting the Executive Engineer in fulfilling his defined responsibilities. Reference to the Government of India seems necessary — that is if Government agree with the views expressed above — because a principle is apparently involved,the question being whether we are to revert to the old plan of making the Executive Engineer fully responsible for the accounts or are to adhere to the existing plan of limited responsibility,& to endeavor to define the limits more perfectly, & to facilitate the fulfilment of the responsibilities by the Executive Engineer.

82. It seems to me that there is no logical alternative other than these two,i.e.either full responsibility or else a defined and limited responsibility for the actual verification of certain specified details and for the application of a reasonable (defined) check as regards certain others. And if you make the Executive Engineer fully responsible,it seems to me that he ought *always* to sign the accounts,for I fail to see by what possible means he can satisfy himself,after despatch of the accounts,that they agree with the documents in his office; but if it is considered that he can do this in some way,I fail to see what possible use there can be in tying him down *in such cases only* by the new form of certificate of examination,— for that is what the new certificate really is — when on all other occasions you are content

to accept his signature of the accounts as sufficient, without requiring any information as to the manner in which he has satisfied himself regarding them. If on the other hand the Executive Engineer is not to be fully responsible, but is to have a limited responsibility, it seems to me most desirable in the interests of the Executive Engineer himself, to have a form of certificate which will really show the Executive Engineer what he is expected to do, and as far as possible how to do it; and if it would help to make the procedure any less disagreeable — though for my own part I do not see why it need be disagreeable at all — the certificate might be submitted to the Chief Engineer P.W.D. instead of to the Examiner.

Subject 35. Certificates in general.

83. In order to facilitate the disposal of this subject, I submit herewith a collection of the forms concerned, and a statement, in a form similar to that of the table appended to the Government of India Resolution (G.O. No.343 W. of 3rd. February 1890), showing the modifications that would be made in the existing Madras forms, supposing the conclusion of the Government of India to be adopted in their entirety by the Madras Government. It seems to me however that, as regards a few of the forms in question, it will be desirable to postpone any alteration or omission of the existing certificates, at any rate until it is necessary to reprint the forms.

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84. The general objection to these certificates is that they invest with much unnecessary solemnity the communication of information which is either useless or trivial; and when the information is altogether useless I see no objection to at once expunging the certificate, or the unnecessary part of it, from all copies of existing forms; but in all cases in which the information in question, however trivial, is necessary, the abolition of the certificate will necessitate the making of some other provision in the forms, in order to ensure that the required information shall always be given. If this is not done the trouble and mistakes resulting from omissions will, I think, far outweigh any possible advantage to be derived from abandonment of the solemn forms. It is for the most part, on such grounds as these that I recommend careful consideration before abolishing or modifying the certificates referred to in the following paragraphs.

85 Disburser's Cash Balance Statement. Form No. M.I. If the certificate in Part I is done away with, it will be necessary to introduce an additional column in the form, so as to show side by side the balance as per

accounts and the balance as per counterfoil. If this is not done the required check will be entirely lost. I would therefore leave this certificate, at any rate until the next reprint of the form.

86. Muster Roll. Form No.M.4 If the certificate in part I is abolished there will be nothing whatever to show the meaning of the signature. When the form is reprinted it will be easy to modify the form so as to make it clear that the signature means — and apart from this it has no meaning at all — that the payments were made in the presence of the signing officer, as required by code para 1750; and in the meanwhile I think it would be better to let the certificate stand. Again the abolition of the certificate in Part III will leave nothing to show the date of measurement or the page of measurement book on which measurements are recorded; and therefore it would be better to leave the certificate until these items of information can be otherwise provided for.

87. Return of Tools and Plant. Form No.M.13. If you do away with the certificate of count there will be nothing whatever to show the date of count, and it will be better to let the certificate remain until this can be otherwise provided for.

88. Divisional Cash Balance Statement. Form No. M.31. If the first part of the certificate is expunged, it will, I think, be necessary to modify the title, so as to show the mode of preparation of the return, and its full meaning and import. And if the last part of the certificate is abolished, it will be necessary to make other provisions for reporting the results of inspection when discrepancies are found, and the action taken. Therefore I think it will be better to let the whole certificate stand until the form is reprinted.

89. Journal. Form No.152. If the whole of the certificate is expunged, there will be nothing whatever in the form to show that when locomotion is provided at Government expense the fact should be stated. This information is essential. The present certificate ensures its being given in the remarks column; but if the certificate is expunged, the requirement will soon be forgotten and the information will not be given. Therefore I think that, until the form is reprinted, when other provision can be made, the last 24 words of the certificate, from " I have duly mentioned" to the end, should certainly be retained, and if that is to be done, it is a question whether it is at present worth while going to the trouble of expunging any part of the certificate.

90. Deviation Statement. Form No. M. 62. This form is not entirely abolished

accounts and the balance as per counterfoil. If this is not done the required check will be entirely lost. I would therefore leave this certificate at any rate until the next reprint of the form.

86. Muster Roll. Form No.M.4 If the certificate in part I is abolished there will be nothing whatever to show the meaning of the signature. When the form is reprinted it will be easy to modify the form so as to make it clear that the signature means — and apart from this it has no meaning at all — that the payments were made in the presence of the signing officer, as required by code para 1750; and in the meanwhile I think it would be better to let the certificate stand. Again the abolition of the certificate in Part III will leave nothing to show the date of measurement or the page of measurement book on which measurements are recorded; and therefore it would be better to leave the certificate until these items of information can be otherwise provided for.

87. Return of Tools and Plant. Form No.M.13. If you do away with the certificate of count there will be nothing whatever to show the date it will [illegible] of count, and [illegible] better to let the certificate remain until this can be otherwise provided for.

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90. Deviation Statement. Form No. M. 22. This form is not entirely abolished

as stated in the remarks against the ante-penultimate item of the table appended to the Government of India Resolution. The form is still required for submission to Superintending Engineers, and as far as I can judge the certificate is essential. However it is a matter which concerns the Chief Engineer rather than me.

9I. Completion Report for larger works. Form No.M.56. This again is a matter which concerns the Chief Engineer rather than me. As far as the Examiner is concerned there is no need for the certificate; but it seems to me that the proposal to abolish the certificate rests on a complete misconception of the use and object of a completion report. The Accounts Committee seem to look upon it as some kind of accounts document; but I look upon it as an assurance of considerable importance to be given to superior administrative or sanctioning authority, -- an assurance which it is desirable to invest with a certain degree of solemnity, see also remarks on subject 30, paras 66 to 69. It seems to me in fact that the whole thing is, or should be, essentially a certificate rather than a report, and that it would be better to make it so both in form & in name. However, it is not a matter that greatly concerns me.

92. Completion Report for petty works etc. Form No.M.58. The remarks in para 90 apply also to the certificate on the form; but it is necessary to add that, in this case, if the certificate by an Executive Officer is abolished, it will be necessary to provide a separate certificate to be signed by the departmental officer concerned, if any. At present that officer countersigns the certificate of the Executive Officer, and thereby intimates his satisfaction. If the certificate is abolished there will be nothing for him to countersign. I think therefore that, whatever decision may be taken with reference to the remarks in para 90, it will be expedient to let the certificate remain until the form is revised; but see also para 89.

93. As regards the remainder of the forms, i.e. all those not specifically referred to in paras 85 to 92 above, there is not as far as I am aware, any reason why the several certificates should not be at once either expunged or modified as indicated in the accompanying taoular statement; & as soon as the matter is settled the necessary alteration will be made in my office as regards the stock of forms in my store, and plain instructions will be given for the correction of the stock in divisional and other offices.

Concluding Remarks.

94. In conclusion I trust that Government will approve of my action in

dealing with all these resolutions together,instead of separately & individually. Having regard to the views expressed in para 2 of your letter to the Government of India,No.444 W.dated IIth.February I890,and to the desire of Government to proceed gradually with the simplification & improvement of the system of accounts after careful consideration of the Accounts Committee's recommendations,it has seemed to me desirable to proceed in such a way as to facilitate the framing of a general programme of operations before attempting to deal in detail — finally at any rate — with individual subjects. Though every one of the different subjects can to a great extent be separately discussed,yet almost every one of them has certain points of contact and relation with other,and sometimes apparently quite disconnected, subjects, so that for a complete disposal of one it is necessary to have a general idea of the intention regarding perhaps several others. Moreover the provision and introduction of the necessary forms will,in some cases,take a considerable time,which make/it specially important that we should be able to settle at the outset the order in which the several matters shall be taken in hand,and this is only possible on condition of settling first of all the outline of the whole undertaking. I am aware that there is a widespread desire among the officers of he department to see something done at ce,but it seems to me that it is more mportant that whatever is done should be done well, and done only after such careful consideration as is necessary to ensure that it shall not make matters worse instead of better . It will no doubt be a work of time,but I am confident that ,by proceeding gradually on the lines indicated in this note,& based on principles of which, in your letter just quoted, Government has already expressed a general approval, we shall be able to work out a systemwhich will really secure what I take to be the three cardinal objects to be aimed at , namely,uniformity and method in divisional procedure,complete relief of subdivisional officers & subordinates from any sort of accounting other than the plain statement of initial facts, & relief of Executive Engineers from all responsibility for accounts excepting only responsibility for exercising a specified check,or a check of a specified kind,over specified matters.

95. I will only add that, in consequence of the multiplicity of details dealt with in the resolutions of the Government of India,and owing to the peculiar form which those resolutions hav in some cases taken — a form which makes it necessary to trace out fro the Accounts Committee's report the

precise meaning of the resolution
is very probable that I may have
looked some matters which it would
desirable to deal with at once; and
hope that any such omissions may
pointed out.

96. The accompaniments to t
note are

(I) An abstract of subjects de
with in resolutions of the Gove
ment of India on the recommenda
tions of the Committee on P.W. Ac
counts, with summary of suggestio
by the Examiner as to the actio
to be now taken.

(2) A statement showing modificatio
of certificates in Madras form
corresponding to the modificatio
of Government of India forms in
dicated in the table appended to
Government of India P.W. Circula
No.4 of 17th. January 1890 (Madra
G.O.No.343 W. dated 3rd. February
1890).

(3) A collection of the Madras forms
mentioned in the above statement
(2).

Memo No 2608C of 11-6-90
" " 5976 of 21-12.89
" " 5241C of 12-11.89
" " 1880W of 15.7.89
" " 2670C of 8-6.89
" " 171C of 3.4.89
" " 702C of 12.2.89
" " 576C of 2.2.89
" " 125C of 11.1.89
" 1884W of 15.7.89
" 1643W of 10.6.89
" 4882C of 25.10.89
" 4857C of 24.10.89

P. W. C No. 3399

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Rd. 9-6-90
Enc. 30

B. No. 955 W of 23.3.92

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No. 955 W d/ 23rd March 1892

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

955/128

READ the following

From the Exr P.W. Accts (H.E. No 1769 d/ 11.12.89)
do ——— do ——— (" " 2023 d/ 4.4.91)
do ——— do ——— (" " 3487 d/ 24.6.91)
From the S.E. III Circle (" " 2928 d/ 17.1.91)
——— do ——— IV " (" " 60 E.W. d/ 5.2.91)
——— do ——— II " (" " 354 G.L. d/ 1.11.90)
——— do ——— VI " (" " 1048 D.C. d/ 11.12.90)
From the Govt of India (" " 150 A.G. d/ 22.10.90)
" " S.E. V Circle " " 7102 d/ 3.2.90)
" " Exr P.W. Accts " 3329 d/ 7.6.90)
" " do ——— (" " 3918 d/ 3.7.90)
" " S.E. V Circle (" " 24 G.W. d/ 22.5.90)
Note by J. Davidson Esqre (" " d/ . .)

955/128

Recorded with reference to the undermentioned orders:—

No ~~375 W d/ 6.2.92~~
788 W d/ 10-3.92

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MADRAS RECORD OFF

Government Record

Pub Works Depa

G. O. (Mis).

Dated 23-3- 18

No. 955 W

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