Public Works (1897) Department.

G.O., No. 242 R

DATED 8 April 1897

[Despatch Abstract.]

Objectionable Items: Orders on Statement of — in the accounts of the Arsikere-Mangalore Railway Survey for February 1897.

[P.W. 25. 5,000—30-11-96.]

Indexed. 10/4/97

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

NOTES.

Reference to P. W. D. Code.

Chapter XIII, para. 26.

1. The entries in this form are copied from the line of "total of each group to be posted into the account-current" brought out at the foot of the cash abstract book. The opening balance is taken from the closing balance of the last account-current, and the closing balance of the month from Form No. 20A.

2. A memorandum of miscellaneous receipts to be paid into the treasury is given at the back of the form. The amount paid in should be supported by the treasury officer's consolidated receipt (Form No. 20 D); and a note should be added at foot, when necessary, explaining the reason for non-payment of any portion of the receipts into the treasury within the month.

3. It may sometimes happen that money despatched to a Subdivisional officer at an out-station at the end of a month is not brought to credit by him until the following month. In such case, a note should be added to the cash balance entry of the account-current as follows :—

"Includes cash in transit to——, not yet received by him, Rs. ."

4. It should be borne in mind that a brief note explanatory of any apparent irregularity or discrepancy, or of anything unusual or doubtful, may obviate further references and calls for explanation. Such notes may either be entered in the space for remarks at back of this form or in a separate explanatory note which should accompany the accounts.

5. The item "cheques of P. W. D officers" is not supported by a schedule, the entry being checked with the memorandum of cheques drawn, attached to the cash balance statement (Form No. 20 A.)

P. W. D. Form No. 27.

Railway Surveys
~~BUILDINGS AND ROADS BRANCH.~~

CLASS OF DIVISION—(a) Imperial

DIVISION Arsekeri Mangalore Ry Survey

MONTH November 1896.

Account-Current.

(a) *Here should be entered* Imperial *or* Provincial, *according to the classification of the division.*

Passed on the 11th day of January 1897 for Rupees (123.7.8) One hundred and twenty three, annas seven and pies eight.

(Sd) R White
for Examiner, PW Acct,
Madras

C. G. P.—No. 166 P W—4-12-93—15,000.

P. W. D. Form. No. 27.

Memorandum of miscellaneous cash receipts paid into treasury.

	Rs.	a.	p.
Balance remaining to be paid in from last account			
Actual cash receipts of current month	6	3	10
Total to be paid in ...	6	3	10
Amount paid in during the month as per consolidated receipts attached—			
Bangalore Resident's treasury ...	6	3	10
do. ...			
do ...			
Balance remaining to be paid in as explained below * :—			

*Explanation of non-payment.

REMARKS·

(True copy)

Mahomed Yacob
~~Supt~~
Chief ~~[illegible]~~ Clerk
~~Accountant.~~

Dated 7th January 1897.

(Sd) D. C. Gordon
~~Executive Engineer.~~
Examiner
~~Division.~~
P.W. Accts
Madras

NOTES.

Reference to P. W. D. Code.

Chapter XIII, section i, paras 78 to 86.

1. The nature of the entries under this head is fully explained in the portion of the Code referred to above.

2. Each item should come under one of the following heads :—

(1) *Divisional*—To include—

(*a*) Transfers from one division to another in the same branch and province.

(*b*) Advances to civil officers.*

(2) *General*—To include—

(*a*) Transfers from a division in the General branch to a division in the same branch of another Province.

(*b*) Transfers from a division in the Irrigation branch to a division in the General branch of the same or any other Province.

(*c*) Transfers from a State railway division to a division in the General branch of the same or any other Province.

(*d*) Transfers from a division in the General, Irrigation or State railway branch to a division in the Military works branch.

(*e*) Transfers from a division in the Military works branch to a division in the General branch.

(3) *Irrigation*—To include—

(*a*) Transfers from a division in the Irrigation branch to a division in the same branch of another Province.

(*b*) Transfers from a division in the General branch to a division in the Irrigation branch of the same or any other Province.

(*c*) Transfers from a State railway division to a division in the Irrigation branch of the same or any other Province.

(*d*) Transfers from a division in the Military works branch to a division in the Irrigation branch.

(4) *State railways*—To include—

Transfers from any Public works division to any State railway division in the same or any other Province.

3. The entries in this schedule should give *full* details of the transactions in the column "Particulars," the numbers and dates of the advices and acceptances of transfers being always quoted in the columns set apart for the purpose.

4. No advices of transfers need be submitted with the accounts, nor are *copies* of acceptances necessary.

---

* Except in the case of an advance by a division in the Irrigation branch to a Civil officer for works in connection with the General branch, in which case it would come under the head "General," and *vice versa*.

[illegible] Ip. Co.—No. 331 P W—21-8-92—1110

P. W. D. Form No. 32 E.

Railway Surveys ~~BRANCH.~~

Class of division— Imperial

Division— Arsekeri Mangalore Ry Survey

Month— November 1896

Schedule of credits to Transfers of the Public works department.

P. W. D. Form No. 32 E.
(Outer sheet.)

Arsekeri Mangalore Ry Survey ~~DIVISION~~.

Schedule of credits to Transfers of the Public works department for the month of November 1896.

Item No.	Heads of account.	Particulars.	Advice No. and date.	Acceptance No. and date.	Receipts of the month. Cash. Rs.	a.	p.	Stock. Rs.	a.	p.	Total. Rs.	a.	p.	Remarks.
1	2	3	4	5	6			7			8			9
		Examiner's Division												
1	Buildings & Roads	Amount paid to the officer in charge of the Mathematical Instrument Office, Calcutta on account of Railway freight paid by him on 4 cases of Mathematical Instruments despatched to him by the Engr. in. chief	182 / 20.11.96	39 / 2.12.96	2	7	.	.	.	.	2	7	.	Contingencies
2	-Do-	Amount paid to V. K. Atchutan, Hospital Asst, on account of T.A. for September '96	183 / 20.11.96	40 / 2.12.96	51	11	6	.	.	.	51	11	6	Travelling allowance
3	-Do-	Amount paid into the Bank of Madras to the credit of the Superintendent of Stationery on account of the Stationery articles supplied to the Engr. in. chief	193 / 30.11.96	41 / 2.12.96	20	10	8	.	.	.	20	10	8	Contingencies
4	-Do-	Cost of temporary establishment for October 1896 entertained in Examiner's Office	201 / 7.12.96	42 / 14.12.96	40	.	.	.	.	.	40	.	.	Estt. Salaries
				Total ...	114	13	2	.	.	.	114	13	2	

Note.—An inner sheet, or half sheet, may be added if required.

Dated the 7th January 1897.

True copy
[illegible]
Chief Clerk ~~Accountant.~~

(Sd) D. C. Gordon
Examiner
pw. accts
Madras
~~Executive Engineer~~

P. W. D. Form No. 32 E.
(Outer sheet.)

NOTES.

Reference to P. W. D. Code.

Chapter XIII, section i, paras. 78 to 86.

1. The nature of the entries under this head is fully explained in the portion of the Code referred to above.

2. Each item should come under one of the following heads:—

(1). *Divisional.*—To include—

(*a*). Transfers from one division to another in the same branch and province.

(*b*). Advances to civil officers.*

(2). *General.*—To include—

(*a*). Transfers from a division in the General branch to a division in the same branch of another Province.

(*b*). Transfers from a division in the Irrigation branch to a division in the General branch of the same or any other Province.

(*c*). Transfers from a State railway division to a division in the General branch of the same or any other Province.

(*d*). Transfers from a division in the General, Irrigation, or State railway branch to a division in the Military works branch.

(*e*). Transfers from a division in the Military works branch to a division in the General branch.

(3). *Irrigation.*—To include—

(*a*). Transfers from a division in the Irrigation branch to a division in the same branch of another Province.

(*b*). Transfers from a division in the General branch to a division in the Irrigation branch of the same or any other Province.

(*c*). Transfers from a State railway division to a division in the Irrigation branch of the same or any other Province.

(*d*). Transfers from a division in the Military works branch to a division in the Irrigation branch.

(4). *State railways.*—To include—

Transfers from any Public works division to any State railway division in the same or any other Province.

(5). *State outlay on Guaranteed railways.*—To include—

Payments of salary and establishment of Consulting Engineers for Guaranteed railways.

3. The entries in this schedule should give *full* details of the transactions in the column "Particulars," the numbers and dates of the advices and acceptances of transfers being always quoted in the columns set apart for the purpose.

4. The acceptances of transfers should accompany this schedule in support of the charges; *copies* of advices are not necessary.

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* Except in the case of an advance by a division in the Irrigation branch to a Civil officer for works in connection with the General branch, in which case it would come under the head "General," and *vice versâ*.

P. W. D. Form No. 32N.

Railway Survey ~~BRANCH.~~

CLASS OF DIVISION— Imperial

DIVISION— Arseken Mangalore Ry Survey

MONTH— November 1896

Schedule of debits to Transfers of the Public works department.

Caledonian Stm. Ptg. Co.—No. 127 P W—13-10-92—9000.

P. W. D. Form No. 32N.
(Outer sheet.)

Arsekeri Mangalore Ry ~~DIVISION.~~ Survey

Schedule of debits to Transfers of the Public works department for the month of November 1896.

Item No.	Heads of account.	Particulars	Advice No. and date.	Acceptance No. and date.	Charges of the month. Cash.			Stock.			Total.			Remarks.
1	2	3	4	5	6			7			8			9
					Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
		Examiner's Division												
1	Buildings & Roads	Recovery of amount of Income Tax less realized from Mr. A. Molloy by the Engineer-in-chief, A.M. Ry Survey	14 10.12.96	24 3.12.96	1	14	8	.	.	.	1	14	8	Income Tax
				TOTAL ...	1	14	8	.	.	.	1	14	8	

(Note.—An inner sheet, or half sheet, may be added if required.)

(True copy)

Mahomed Yacoob

~~Accountant.~~ Chief Clerk

(Sd) D.C. Gordon

Examiner P.W. Accts

Madras

~~Executive Engineer.~~

Jal 4/1

Dated the 7th January 1897.

P. W. D. Form No. 32N.
(Outer sheet.)

NOTES.

Reference to P. W. D. Code.

Chapter XIII, paras. 106 to 109.

1. The schedule should be drawn up separately for each fund (Provincial, Imperial, &c.)

2. The entries in each schedule should be detailed in the order of the departmental, service and main heads, given in P. W. D. Code, Vol. II, Appendix VI. The total of each of these heads should obviously agree with the corresponding charges in the cash and stock accounts-current, and the accounts should be compared for the purpose.

3. The names of the works on which there have been transactions during the month to which the schedule refers will be detailed in column 4; these names should agree exactly with those entered on the sanctioned estimates. The expenditure of the month in cash and stock on each work in progress is shown in columns 5, 6, and 7.

4. Columns 8 and 9 give a comparison of the outlay of the year with the grant, and columns 10 and 11 give a comparison of the outlay up to date with the sanctioned estimate. Column 15 is intended to show the state of the work, *i.e.*, whether "In progress," "Completed," or "Suspended," as well as any other remarks regarding the work that appear necessary. The head and sub-head of classification are noted in column 2 against each work.

5. The percentage to be borne by other than Provincial funds for works and repairs carried out by Provincial establishments has been fixed at 23 per cent. The like arrangements apply in the case of the Military works and other Imperial establishments executing Provincial and Local fund works. Similarly when one fund executes work for another fund, the charge for the use of tools and plant will be calculated at the rate of 1¼ per cent. of the outlay on the works and repairs executed.

P. W. D. Form No. 32 O.

Railway Survey
~~BUILDINGS AND ROADS BRANCH~~.

Class of division— Imperial

Division— Arsikeri Mangalore Ry Survey

Fund— 41 Miscellaneous Ry Expenditure

Month— November 1896

Schedule of Expenditure against budget grant.

Caledonian S. P. Co.—No. 131 P. W.—2-1-93—15000.

P. W. D. Form No. 32 O.
(Outer sheet (a).)

Arsekeri Mangalore Ry Survey DIVISION.

Schedule of Expenditure against Imperial budget grant for the month of November 1896.

P. W. D. Form No. 32 O.
(Outer sheet (a).)

Item No.	Head and sub-head of classification.	Reference to Schedule docket accompanying.	Name of work.	Charges of the month									Outlay of the year compared with grant.				Outlay up to date compared with estimate.							State of work, &c.
				Cash.			Stock.			Total.			Total charges of the year.			Appropriation.	Total charges up to date.			Estimate.				
																				Amount.	Authority.	No.	Date.	
1	2	3	4	5			6			7			8			9	10			11	12	13	14	15
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	Rs.	A.	P.	Rs.				
1	Preliminary Expenses	1	Survey Expenses	.	.	.	.	.	.	.	.	.	7543	14	9	50000	21191	2	1	21500	G.O.	735R	1-9-96.	
		2	Establishment	115	5	2	.	.	.	115	5	2	47.860	15	7		1.48.458	1	3	141.920				
		3	Plant	.	.	.	.	.	.	.	.	.	856	13	10		14.799	3	8	16.500				
			Total	115	5	2	.	.	.	115	5	2	54.548	.	6		184.448	7	-	179.920				

P. W. D. Form No. 32 O.
(Outer sheet (a).)

Schedule of Expenditure against

Item No.	Head and sub-head of classification.	Reference to Schedule docket accompanying.	Name of work.	Charges of the					
				Cash.			Stock.		
1	2	3	4	5			6		
				Rs.	A.	P.	Rs.	A.	P.

ABSTRACT OF EXPENDITURE AGAINST Imperial GRANT. (E. No. 119.)

Departmental and Service Heads.	Charges of the Month.									Outlay of the year compared with the Grant.						
	Cash.			Stock.			Total.			Total Charges of the year.			Appropriation.			
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS	A.	P.	RS.	A.	P.	RS.	A.	P.	
45. CIVIL WORKS—PROVINCIAL																
Original Works—																
Civil Buildings .. Major ..																
Minor ..																
Communications .. Major ..																
Minor ..																
Miscellaneous Public Improvements. Major ..																
Minor ..																
Repairs—																
Civil Buildings																
Communications																
Miscellaneous Public Improvements										7543	14	9				
Survey Expenses ~~Total, Original Works and Repairs~~ ..	.	.	.	.	.	.	.	.	.	47,860	15	7				
Establishment as per Schedule ..	115	5	2	.	.	.	115	5	2	~~7543~~ 856	~~14~~ 13	~~9~~ 10				
~~Tools and~~ Plant	.	.	.	.	.	.	.	.	.							
Profit and Loss																
Total, Final Heads ..	115	5	2	.	.	.	115	5	2	54,548	-	6	50.000	.	.	
Add Debits to Suspense Heads—																
Stock Purchases and Sales ..																
Stock	.	.	.	.	.	.	.	.	.	211	11	2				
Miscellaneous Advances																
London Invoices																
Do. Stores																
Total, Debits to Suspense Heads ..	.	.	.	.	.	.	.	.	.	211	11	2				
Deduct Credits to Suspense Heads—																
Stock Purchases and Sales ..																
Stock	.	.	.	.	.	.	.	.	.	296	10	1				
Miscellaneous Advances ..																
London Invoices																
Do. Stores																
Total, Credits to Suspense Heads ..	.	.	.	.	.	.	.	.	.	296	10	1				
Net Debits to Suspense Heads ..	.	.	.	.	.	.	.	.	.	84	14	11				
Total ..	115	5	2	.	.	.	115	5	2	54,463	1	7				
Grand Total Expenditure against Grant ..	115	5	2	.	.	.	115	5	2	54,463	1	7	50000	.	.	

(True copy)

(Sd) D. Gordon

STATION Madras

Dated 7th January 1897.

~~Accountant.~~

Mahomed Yacob

Chief Clerk

~~Executive Engineer.~~

Examiner P.W. Accts

Madras

3,000—18-6-96.

NOTES.

1. In the case of divisions disbursing the salaries and allowances of establishments of direction and accounts there should be a separate schedule for the disbursements made under each of the main heads of "Directions," "Construction" and "Accounts." Separate schedules should also be submitted for disbursements on account of Tank Restoration parties working in the division. For other divisions there will ordinarily be only one schedule.

2. Part I of the form compares the amount paid with the amount audited during and to end of the month and brings out the arrears remaining to be paid or amounts overpaid under each of the heads "Salaries," "Travelling allowances" and "Contingencies." All payments, including those in excess of audit, will be included in lines 5, 6 and 7, so that the figures in columns 2—5 against line 8 will represent the net differences between payments and audits, made up, of over and under payments under each of the heads "Salaries," "Travelling allowances" and "Contingencies." A note is made at foot of this part showing the recoveries of advances made in England credited to provincial establishment. The amounts shown against line 7 will be the gross payments without deducting such recoveries.

3. Part II analyses the balances shown as remaining to be paid or sums paid in excess in line 8 of part I. The arrears due under each head should be first detailed and totalled, then overpayments, and the net differences should be worked out in column 7 and agreed with the corresponding figures in line 8 of part I. Under "Salaries" the balances will be grouped under sub-heads "Engineer," "Upper Subordinate," &c. The object of this grouping is to enable the examiner's office to ascertain the charges under each sub-head for the purposes of the annual accounts. The figures may be worked out in the manner indicated in note 8.

4. Salaries and allowances due by the government to employés of the department are recoverable up to the end of three years from the date on which they become due. For six months from date of audit such unpaid dues will be shown in this schedule as "arrears remaining to be paid;" and if still unpaid at the end of six months they will be surrendered (*i.e.*, deducted from the next bill submitted for audit) with full explanation of the circumstances under which the deduction is made. If any such item is subsequently claimed it will be brought forward, with the necessary explanations and references, for re-audit in a subsequent bill; but it will not be paid without re-audit.

5. Part III gives the distribution of charges by funds.

6. Part IV shows the progress made in recovery of income tax assessed under code para. 1942, and gives full particulars of the balance remaining to be recovered.

7. Part V gives the details of charges for imported English stores, purchase of land, house property and furniture, compensation for church sittings, compensation for quarters, rents of buildings hired for Military subordinates, outlay on famine relief works executed from Local and Municipal Funds, outlay on Local Funds, roads running on river and canal banks. Special items of expenditure incurred by other than Departmental officers, watchmen's wages and generally payments involving no charges for supervision which have to be eliminated in calculating the percentages of establishment.

8. The entries referred to in note 3 to be made in the annual accounts will be worked out *in the examiner's office* in the following manner:—

Make out an abstract of the arrears due under each sub-head of "Salaries," Engineer, Upper Subordinate, &c., from the several divisional schedules, form no. M 50 final for March. Then to the totals audited under each sub-head, obtained from the provincial annual register, form no. M 107 add the arrears under each sub-head remaining unpaid at the end of the previous year, as shown by the accounts of that year, and from the total, deduct the abstract of arrears at the end of this year. The balance will represent the charges during the year under each sub-head. By this process the necessity for keeping the account of charges in detail by sub-heads month by month is avoided.

(E. No. 96)
3,000—9-12-95.

PUBLIC WORKS DEPARTMENT,
MADRAS.

DIVISION Arsekeri Mangalore Ry Survey

MONTH November 1896.

Schedule of Establishment Charges.

(To be forwarded by the Executive Engineer to the Examiner with the Accounts of the division for the month named above.)

Part I.—*Comparison of Payments with Audits.*

Construction.	Salaries. Pay.			Salaries. Exchange compensation Allowance.			Salaries. Total.			Travelling Allowances.			Contingencies.			Total.		
1	2			3			4			5			6			7		
Audits.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A	P.	Rs.	A.	P.
*1. Audited up to end of last year but not paid.	572	11	8	.	.	.	572	11	8	3094	11	2	2	.	.	3669	6	10
Audits in Current year.																		
2. To end of previous month ..	34387	8	4	2043	5	.	36430	13	4	3992	9	2	987	10	8	41411	1	2
3. During the month ..	2584	8	8	224	4	5	2808	13	1	112	3	11	623	14	11	3544	15	11
4. Total Audits in current year (2 + 3).	36972	1	.	2267	9	5	39239	10	5	4104	13	1	1611	9	7	44956	1	1
4 (*a*) Total including arrears of last year (1 + 4).	37544	12	8	2267	9	5	39812	6	1	7199	8	3	1613	9	7	48625	7	11
Cost of temp. salt { to end of month	274	13	4	.	.	.	274	13	4	.	.	.	.	.	.	274	13	4
{ during the month	40	.	.	.	.	.	40	.	.	.	.	.	.	.	.	40	.	.
Grand Total	37859	10	.	2267	9	5	40127	3	5	7199	8	3	1613	9	7	48940	5	3
Payments.																		
5. To end of previous month ..	36843	6	8	2226	9	5	39070	.	1	7062	.	9	1613	9	7	47745	10	5
6. During the month ..	40	.	.	.	.	.	40	.	.	51	11	6	23	9	8	115	5	2
7. Total Payments as per last clause of Note 2 (5 + 6).	36883	6	8	2226	9	5	39110	.	1	7113	12	3	1637	3	3	47860	15	7
8. Arrears remaining to be paid as detailed in Part II (4*a*—7).	976	3	4	41	.	.	1017	3	4	85	12	.	23	9	8	1079	5	8
Recoveries of Advances made in England credited to Establishment, Provincial.																		
9. To end of previous month ..																		
10. During the month ..																		
11. Total Recoveries (9 + 10) ..																		

Part II.—*Detail of Balances (see Part I, Line 8).*

Particulars of Audited Bill. Item No.	Month.	Head and sub-head.	Name and Rank. (Temporary Establishment to be entered in red ink.)	Amount of each item.			Total of each sub-head of salaries.			Total of each head.		
1	2	3	4	5			6			7		
				Rs.	A	P	Rs.	A	P.	Rs.	A.	P.
			Salaries									
			A. Audited but not paid									
	Oct '96	Engr.	B. M. Bose Esq. E.E.	574	8	11	(on furlo' from 7.10.96 to 7.10.97)					
	-do-	-do-	W. J. Oddie Esq. E.E.	301	9	10	(C. Eastern Bengal State Ry asked to pay)					
			Exc. Compn. Allce.	41	.	.						
							917	2	9			
	Sept '96	Up. Sub.	Babu Sunder Singh	100	.	.	(C. W. K. Ry asked to pay)					
	Oct '96	-do-	Mr. C. E. Brown	.	.	7	(C. E. B. Ry asked to pay)					
							100	.	7			
			Total A							1017	3	4
			B. Paid but not audited									
			Nil									
			Difference between A & B							1017	3	4
			Travelling Allowance									
			A. Audited but not paid									
	Oct '96	Engr.	W. J. Gilchrist Esq. Ex. E.	57	8	.	(C. E. B. Ry asked to pay)					
							57	8	.			
	-do-	Up. Sub.	P. Kuppusawmy Naidu, Hd. Dftsm.	28	8	.						
							28	8	.	-do-		
			Total. A							86	.	.
			B. Paid but not audited									
	Oct '96	Up. Sub.	B. V. Sama Rao. Hd. Clerk	.	4	.	(C. E. B. Ry asked to recover & credit this Ry)					
							.	4	.			
			Total B							.	4	.
			Diff. between A and B							85	12	.

The details under head "Salaries" will be grouped under the sub-heads "Engineer, "Upper Subordinate," "Lower Subordinate," "Petty," "Accounts," "Office."

The details under the head "Travelling allowances," will be brought together and totalled separately. Similarly with the details under the head "Contingencies."

PART II.—continued: *Detail of Balances (see Part I, Line 8).*

Particulars of Audited Bill.			Name and Rank. (Temporary Establishment to be entered in red ink.)	Amount of each item.			Total of each sub-head of salaries.			Total of each head.		
Item No.	Month.	Head and sub-head.										
1	2	3	4	5			6			7		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
			Brought forward							1017	3	4
										85	12	.
			Contingencies									
			Paid but not audited as per bill for November 96	23	9	8						
			Total				23	9	8			
										23	9	8
			Grand Total							1079	5	8

PART III.—*Distribution of Charges by Funds.*

Item No.	Head.	During the month.				During the year up to date.				Remarks.
		Outlay or Revenue.	Deduct outlay on which no charges are permissible as per part V.	Balance on which percentage is chargeable.	Amount.	Outlay or Revenue.	Deduct outlay on which no charges are permissible as per part V.	Balance on which percentage is chargeable.	Amount.	
1	2	3	4	5	6	7	8	9	10	11
1	35. Construction of Protective Irrigation Works—Imperial.									
2	42. Major Works—Working Expenses—Imperial.									
3	XXIX. Major Works—Direct Receipts—Imperial.									
4	XXIX. Water-rate collections of Kurnool canal—Imperial.									
	43. Minor Works and Navigation—Provincial.									
5	Capital									
6	Revenue									
7	XXX. Minor Works and Navigation.									
8	Works for which neither Capital nor Revenue Accounts are kept.									
9	XXX Minor Works and Navigation.									
10	Agricultural Works									
11	XXX. Minor Works and Navigation.									
12	44. Military Works—Imperial ..									
13	XXXI. Military Works ..									
14	45. Civil Works—Imperial ..									
15	Do. —Local ..									
16	XXXII. Civil Works ..									
17	49. Capital Expenditure not charged to Revenue.									
18	Civil Department									
	(a) Excluded Local Fund Works.									
	(b) Court of Wards' Estate Works									
19	Central Adjusting Account ..									
20	Contribution Works									
21	Balance charged to ~~Provincial~~ Imperial Establishment.				115-5-2				47860-15-7	
	Total as per Part I ..				115-5-2				47860-15-7	

PART IV.—*Statement of Income Tax.*

Particulars.	Amount due.			Amount recovered.			Balance.			DETAIL OF BALANCES, COLUMN 4.				
										From whom due.	Amount.			Explanation for non-recovery.
1	2			3			4			5	6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	
Balance brought forward from last account ..	41	1	2							Babu Sunder Singh	2	1	4	(C. M. K. Ry asked to [illegible]
This month:—														
General Establishment ..	68	5	3	1	14	8	25	5	5	H. J. Oddie Esq. E.E.	8	14	6	(C. E. B. Ry asked to recover)
Work Establishment ..										B. M. Bose Esq. E.E.	14	5	7	
Total ..	27	4	1	1	14	8	25	5	5		25	5	5	

PART V.—*Detail of Charges for imported English stores, purchase of land, house property and furniture, eliminated in calculating percentage charges for Establishment.*

Budget and Departmental Head.	During the month.			To end of month.		
	Rs.	A.	P.	Rs.	A.	P.

STATION Madras

Dated 7th January 1897.

(True copy)

Mahomed Yacoob

~~Accountant~~

Chief Clerk

(Sd) D. C. Gordon

~~Executive Engineer~~

Examiner P. W. Accts

Madras

2

E. No. 77.

50,000—9-12-95.

Division Arsikeri Mangalore Ry Survey

Month. November 1896

Head of account or item No. of the schedule of Expenditure. } Item 2 of Schedule 320

Fund:—41 Miscellaneous Ry Expenditure

Schedule Docket or List of Vouchers, No.

C.B.V. No.	Amount.			C.B.V. No.	Amount.			REMARKS
	RS.	A.	P.		RS.	A.	P.	
	Salaries			17	115	5	2	
	40	.	.					
	Travelling allowance							
51	51	11	6					
	Contingencies							
	23	9	8					
Carried	115	5	2					
(i) Payments on Muster Rolls..								
(ii) Other payments below Rs. 10 (Except those specified in P. W. D. Code Vol. II, II, 178)								
Total cash payments ..					115	5	2	
Charges for stock					.	.	.	
Total ..					115	5	2	
Add or deduct refunds ..					.	.	.	
Net charges of the month ..					115	5	2	

15/1/97

(E. No. 94.)
500—26-11-96.

GORDON, Esq.,
AMINER OF P. W. ACCOUNTS, MADRAS,

e Consulting Engineer for Railways,
in charge of
Arsikeri-Mangalore Railway Survey.

Madras, 14th January 1897.

ith reference to Code volume III, chapter
e the honour to forward a copy of the ac-
i-Mangalore Railway Survey for the month
iled in this office as detailed below:-

have the honour to be,
Sir,
Your Most Obedient Servant,

D. C. Gordon

Examiner, P. W. Accounts, Madras.

	P. W. D. Form No.
	27
to transfer of the P. W. D.	32 E
o transfers of the P. W. D.	32 N
ture against budget grant	32 0
hment charges	

AR

No action is necessary

This may be filed. A [illegible]

has been made to [illegible]

18/1

U.G.P.—No. 166 P W—4-12-93—15,000.

PART IV.—*Sta*

Particulars.	Amount due.			Amount recovered		
1	2			3		
	Rs.	A.	P.	Rs.	A.	P.
Balance brought forward from last account ..	41	1	2			
This month :—						
General Establishment ..	68	5	3	1	14	8
Work Establishment ..						
Total ..	27	4	1	1	14	8

PART V.—*Detail of Charges for imported English eliminated in calculating perc*

Budget and Departmental Head

STATION *Madras*
Dated 7th January 1897.

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Mahon
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NOTES.

REFERENCE TO P. W. D. CODE,
VOL. II, II, PARA. 223.

1. A separate schedule docket or list of vouchers should be submitted in support of each item in the schedules of expenditure Form No. 32 O. and schedule of debits to stock form 32 Q.

2. The vouchers should be tacked to the list in their order of entry. Schedule dockets need not be submitted in support of transfer and suspense schedules other than stock form No. 32 Q. Vouchers in these cases should be tacked on to the schedules to which they appertain.

3. All the vouchers submitted should bear the cash book voucher number as well as the number of the schedule docket to which attached. *Vide* Examiner's Circular Letter No. 265-A. C.L., dated 26th January 1894.

4. Order for write-back (form No. 17) should be attached to the schedule docket for the debit and its number quoted in the schedule docket for the credit. Write-back orders are not necessary in support of refunds (or recoveries) which pass through the cash book but care should be taken to note brief particulars on the schedule dockets in which such items appear.

5. Vouchers for payments to work establishment should be tacked on to the schedule docket showing the largest portion of the voucher and its cash book number should be quoted in the other dockets concerned.

6. The words "will follow" "or adjustment" should be added in the column for remarks, only in respect to vouchers which are delayed, or when a suspense head is credited and the amount is here debited.

(E. No. 94.)
500—26-11-96.

15/1/97

N.B.—In any future communication on this subject, the number and date of this letter should be quoted, and the communication should be addressed to the Examiner, Public Works Accounts, Madras, and not to any officer by name.

File 18/1/97

From D. C. GORDON, ESQ.,
EXAMINER OF P. W. ACCOUNTS, MADRAS,

To

The Consulting Engineer for Railways,
in charge of
Arsikeri-Mangalore Railway Survey.

No. 4 A   *Madras*, 14th January 1897.

SIR,

With reference to Code volume III, chapter VIII, para 65 A, I have the honour to forward a copy of the accounts of the Arsikeri-Mangalore Railway Survey for the month of November 1896 compiled in this office as detailed below:-

I have the honour to be,
Sir,
Your Most Obedient Servant.

D. C. Gordon

Examiner, P.W. Accounts, Madras.

		P.W.D. Form No.
		27
I.	Cash account current	32 E
2.	Schedule of credits to transfer of the P.W.D.	32 N
3.	Schedule of debits to transfers of the P.W.D.	32 O
4.	Schedule of expenditure against budget grant	
5.	Schedule of Establishment charges	
6.	One schedule docket.	

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Enc. 6.

233
15.1.97

NOTES.

Reference to P. W. D. Code.

Chapter XIII, para. 26.

1. The entries in this form are copied from the line of "total of each group to be posted into the account-current" brought out at the foot of the cash abstract book. The opening balance is taken from the closing balance of the last account-current, and the closing balance of the month from Form No. 20A.

2. A memorandum of miscellaneous receipts to be paid into the treasury is given at the back of the form. The amount paid in should be supported by the treasury officer's consolidated receipt (Form No. 20 D); and a note should be added at foot, when necessary, explaining reason for non-payment of any portion of the receipts into the treasury within the month.

3. It may sometimes happen that money despatched to a Sub-divisional officer at an out-station at the end of a month is not brought to credit by him until the following month. In such case, a note should be added to the cash balance entry of the account-current as follows:—

"Includes cash in transit to ——, not yet received by him, Rs. ."

4. It should be borne in mind that a brief note explanatory of any apparent irregularity or discrepancy, or of anything unusual or doubtful, may obviate further references and calls for explanation. Such notes may either be entered in the space for remarks at back of this form or in a separate explanatory note which should accompany the accounts.

5. The item "cheques of P. W. D officers" is not supported by a schedule, the entry being checked with the memorandum of cheques drawn, attached to the cash balance statement (Form No. 20 A.)

P. W. D. Form No. 27.

Railway Survey
~~BUILDINGS AND ROADS BRANCH.~~

CLASS OF DIVISION—(a) Imperial

DIVISION Arsikeri Mangalore Ry Survey

MONTH December 1896

Account-Current.

(a) *Here should be entered* Imperial *or* Provincial, *according to the classification of the division.*

Passed on the 3^d day of
February 1897 for Rupees
(40-- --) Forty only

(Sd) D C Gordon
Examiner P. W. Accts
Madras

P. W. D. Form No. 27.

Account-Current of W. J. Gilchrist Esq, ~~Executive~~ Engineer in chief, Arsikere Mangalore Ry Survey ~~Division~~, for the month of December 1896

P. W. D. Form No. 27.

Dr.

Receipts.		Rs.	A.	P.	Schedule.	Total Rs.	A.	P.
To Civil department.	II.—Cheques of Public works officers				20A	,	-	-
	III.—Items adjustable by Civil department				32A	-	-	-
	IV.—Ditto by Public works department				,, B	-	-	-
To Central adjusting account					,, C	-	-	-
To Telegraph department					,, D	-	-	-
To Transfers of the public works department.	Divisional	-	-	-	,, E	40	-	-
	Buildings and roads	40	-	-				
	Irrigation	-	-	-				
	State railways	-	-	-				
To Guaranteed railways					,, Ei	-	-	-
To London account.	Stores				,, F	-	-	-
	Miscellaneous				,, Fi	-	-	-
To Revenue.	XXXI.—Imperial military works				,, G	-	-	-
	XXXII.—Do. civil works				...	-	-	-
	XXXII.—Provincial civil works				,, H	-	-	-
	XXXII.—Incorporated local, civil works				,, I	-	-	-
To Income tax					33C	-	-	-
To Suspense accounts not affecting credits to revenue.	Deposits				32 U	-	-	-
	Takavi advances				,, V	-	-	-
	Famine relief works				,, X	-	-	-
	Civil engineers' provident fund				,, Xi	-	-	-
	Total receipts					40	-	-
	Opening cash balance					-	-	-
	GRAND TOTAL					40	-	-

Cr.

Charges.		Rs.	A.	P.	Schedule.	Total Rs.	A.	P.
By Civil department.	I.—Payments into treasury				20D	-	-	-
	II.—Items adjustable by Civil department				32 J	-	-	-
	IV.— Ditto by Public works department				,, K	-	-	-
By Central adjusting account					,, L	-	-	-
By Telegraph department					,, M	-	-	-
By transfers of the public works department.	Divisiona	-	-	-	, N	-	-	-
	Buildings and roads	-	-	-				
	Irrigation	-	-	-				
	State railways	-	-	-				
	State outlay on companies' lines	-	-	-				
By Guaranteed railways					,, Ni			
By London account—Miscellaneous					,, Fi			

By expenditure against budget grants as per schedule 32 O.

	Imperial.						Provincial.			Incorporated local.		
	41 Mis: Ry: ~~44 Military works~~ Expenditure			45 Civil works.			45 Civil works.			45 Civil works.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Final heads...	40	-	-									
Add debits to suspense	-	-	-									
Total ...	40	-	-									
Deduct credits to suspense	-	-	-									
Total ...	40	-	-									
Deduct Expenditure in England	-	-	-									
Deduct Exchange	-	-	-									
Net outlay in India against grants	40	-	-									

Charges.		Schedule.	Total Rs.	A.	P.
By expenditure against budget grants as per schedule 32 O.			40	-	-
By suspense accounts not affecting charges to grants.	Deposits	32U	-	-	-
	Takavi advances	,, V	-	-	-
	Famine relief works	,, X	-	-	-
	Civil engineers' provident fund	,, Xi	-	-	-
	Total charges		40	-	-
	Closing cash balance	20A	-	-	-
	GRAND TOTAL		40	-	-

P. W. D. FORM. No. 27.

Memorandum of miscellaneous cash receipts paid into treasury.

	Rs.	a.	p.
Balance remaining to be paid in from last account			
Actual cash receipts of current month			
Total to be paid in ...			
Amount paid in during the month as per consolidated receipts attached—			
______ treasury ...			
______ do. ...			
______ do ...			
Balance remaining to be paid in as explained below * :—			

*Explanation of non-payment.

REMARKS

(True Copy)

Mahomed Yacoob
Chief Clerk 9/2/97

~~Accountant.~~

Dated 28th January 1897.

(Sd) D C Gordon
~~Executive Engineer.~~
Examiner
~~Division.~~
P. W. Accts
Madras

Init 9/2/97

NOTES.

Reference to P. W. D. Code.

Chapter XIII, section i, paras 78 to 86.

1. The nature of the entries under this head is fully explained in the portion of the Code referred to above.

2. Each item should come under one of the following heads :—

(1) *Divisional*—To include—

- (*a*) Transfers from one division to another in the same branch and province.
- (*b*) Advances to civil officers.*

(2) *General*—To include—

- (*a*) Transfers from a division in the General branch to a division in the same branch of another Province.
- (*b*) Transfers from a division in the Irrigation branch to a division in the General branch of the same or any other Province.
- (*c*) Transfers from a State railway division to a division in the General branch of the same or any other Province.
- (*d*) Transfers from a division in the General, Irrigation or State railway branch to a division in the Military works branch.
- (*e*) Transfers from a division in the Military works branch to a division in the General branch.

(3) *Irrigation*—To include—

- (*a*) Transfers from a division in the Irrigation branch to a division in the same branch of another Province.
- (*b*) Transfers from a division in the General branch to a division in the Irrigation branch of the same or any other Province.
- (*c*) Transfers from a State railway division to a division in the Irrigation branch of the same or any other Province.
- (*d*) Transfers from a division in the Military works branch to a division in the Irrigation branch.

(4) *State railways*—To include—

Transfers from any Public works division to any State railway division in the same or any other Province.

3. The entries in this schedule should give *full* details of the transactions in the column "Particulars," the numbers and dates of the advices and acceptances of transfers being always quoted in the columns set apart for the purpose.

4. No advices of transfers need be submitted with the accounts, nor are *copies* of acceptances necessary.

---

* Except in the case of an advance by a division in the Irrigation branch to a Civil officer for works in connection with the General branch, in which case it would come under the head "General," and *vice versâ.*

P. W. D. Form No. 32 E.

Railway Survey ~~BRANCH.~~

CLASS OF DIVISION— Imperial

DIVISION— Arsekeri Mangalore Ry Survey

MONTH— December 1896

Schedule of credits to Transfers of the Public works department.

P. W. D. Form No. 32 E.
(Outer sheet.)

Arsekeri Mangalore Ry Survey DIVISION.

Schedule of credits to Transfers of the Public works department for the month of December 1896

Item No.	Heads of account.	Particulars.	Advice No. and date.	Acceptance No. and date.	Receipts of the month.									Remarks.
					Cash.			Stock.			Total.			
1	2	3	4	5	6			7			8			9
					Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
1	Buildings & Roads	Examiner's Division, Madras Cost of temporary Establishment for November 1896 entertained in Examiner's Office debitable to Arsekeri Mangalore Ry Survey. vide G.O. No. 38 W. d/ 9th January 1895	222 11-1-97	43 11-1-97	40	.	.	.	.	.	40	.	.	General Establishment (Salaries)
				TOTAL ...	40	.	.	.	.	.	40	.	.	

P. W. D. Form No. 32E.
(Outer sheet.)

NOTE.—An inner sheet, or half sheet, may be added if required.

(True Copy)
Mohomed Yusuf
Chief Clerk
~~Accountant.~~
9/2/97

(Sd) D C Gordon
Examiner P. W. Accts
~~Executive Engineer.~~
Madras

Jnl 9/2/97

Dated the 28th January 1897.

No. 93.]
0—21-5-96.

NOTES.

Reference to P. W. D. Code.

Chapter XIII, paras. 106 to 109.

1. The schedule should be drawn up separately for each fund (Provincial, Imperial, &c.)

2. The entries in each schedule should be detailed in the order of the departmental, service and main heads, given in P. W. D. Code, Vol. II, Appendix VI. The total of each of these heads should obviously agree with the corresponding charges in the cash and stock accounts-current, and the accounts should be compared for the purpose.

3. The names of the works on which there have been transactions during the month to which the schedule refers will be detailed in column 4; these names should agree exactly with those entered on the sanctioned estimates. The expenditure of the month in cash and stock on each work in progress is shown in columns 5, 6, and 7.

4. Columns 8 and 9 give a comparison of the outlay of the year with the grant, and columns 10 and 11 give a comparison of the outlay up to date with the sanctioned estimate. Column 15 is intended to show the state of the work, *i.e.*, whether "In progress," "Completed," or "Suspended," as well as any other remarks regarding the work that appear necessary. The head and sub-head of classification are noted in column 2 against each work.

5. The percentage to be borne by other than Provincial funds for works and repairs carried out by Provincial establishments has been fixed at 23 per cent. The like arrangements apply in the case of the Military works and other Imperial establishments executing Provincial and Local fund works. Similarly when one fund executes work for another fund, the charge for the use of tools and plant will be calculated at the rate of 1¼ per cent. of the outlay on the works and repairs executed.

P. W. D. Form No. 32 O.

Railway Survey
~~BUILDINGS AND ROADS BRANCH~~.

CLASS OF DIVISION— Imperial

DIVISION— Arsekeri Mangalore Ry Survey

FUND— 41 Miscellaneous Railway Expenditure

MONTH— December 1896.

Schedule of Expenditure against budget grant.

Caledonian S. P. Co.—No. 431 P. W.—2-1-93—15000.

P. W. D. Form No. 32 O.
(Outer sheet (*a*).)

Arsekeri Mangalore Rly DIVISION.

Schedule of Expenditure against Imperial budget grant for the month of December 1896.

P. W. D. Form No. 32 O.
(Outer sheet (*a*).)

No. 93.]
—21-5-96.

Item No.	Head and sub-head of classification.	Reference to Schedule docket accompanying.	Name of work.	Charges of the month. Cash. Rs.	A.	P.	Stock. Rs.	A.	P.	Total. Rs.	A.	P.	Outlay of the year compared with grant. Total charges of the year. Rs.	A.	P.	Appropriation. Rs.	Outlay up to date compared with estimate. Total charges up to date. Rs.	A.	P.	Estimate. Amount. Rs.	Authority.	No.	Date.	State of work, &c.
1	2	3	4	5			6			7			8			9	10			11	12	13	14	15
1	Preliminary Expenses		Survey Expenses	-	-	-	-	-	-	-	-	-	~~7543~~ 7543	~~14~~ 14	~~9~~ 9	50,000	21,191	2	1	21,500	G.O.	735R	1.9.96	
		1	Establishment	40	-	-	Nil	-	-	40	-	-	47,900	15	7		148,498	1	3	141,920				
			Plant	-	-	-	-	-	-	-	-	-	-856	13	10		14,799	3	8	16,500				
			Total	40	-	-	Nil	-	-	40	-	-	54,588	-	6	50,000	184,488	7	-	179,920				

ABSTRACT OF EXPENDITURE AGAINST Imperial GRANT.

(E. No. 119

Departmental and Service Heads.	Charges of the Month.									Outlay of the year compared with the Grant.						—
	Cash.			Stock.			Total.			Total Charges of the year.			Appropriation.			
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P	RS.	A.	P.	
45. CIVIL WORKS—PROVINCIAL.																
Original Works—																
Civil Buildings .. Major ..																
Civil Buildings .. Minor ..																
Communications .. Major ..																
Communications .. Minor ..																
Miscellaneous Public Improvements. Major ..																
Miscellaneous Public Improvements. Minor ..																
Repairs—																
Civil Buildings																
Communications																
Miscellaneous Public Improvements																
~~Total, Original Works and Repairs~~ Survey Expenses ..																
Establishment as per Schedule ..	40	.	.	-	-	-	-	-	.	7543	14	9				
~~Tools and~~ Plant		.	.	.	.	.	40	.	.	47900	15	7				
Profit and Loss										856	13	10				
Total, Final Heads ..	40	.	.		.	.	40	.	.	54588	.	6	50000	.	.	
Add Debits to Suspense Heads—																
Stock Purchases and Sales ..																
Stock																
Miscellaneous Advances.. ..																
London Invoices										211	11	2				
Do. Stores																
Total, Debits to Suspense Heads ..										211	11	2				
Deduct Credits to Suspense Heads—																
Stock Purchases and Sales ..																
Stock																
Miscellaneous Advances ..																
London Invoices										296	10	1				
Do. Stores																
Total, Credits to Suspense Heads ..										296	10	1				
Net Debits to Suspense Heads ..										84	14	11				
Total ..	40	.	.		.	.	40	.	.	54503	1	7				
Grand Total Expenditure against Grant ..	40	.	.		.	.	40	.	.	54503	1	7	50000	.	.	

(True copy)

STATION Madras

Dated 28th January 1897.

Mahomed Yacoob
~~Accountant.~~ Chief Clerk. 9/2/97

(Sd) D C Gordon
~~Executive Engineer.~~ Examiner P.W. Accts
Madras

000--15-2-94.

NOTES.

1. In the case of divisions disbursing the salaries and allowances of establishments of direction and accounts there should be a separate schedule for the disbursements made under each of the main heads of "Directions," "Construction" and "Accounts." Separate schedules should also be submitted for disbursements on account of Tank Restoration parties working in the division. For other divisions there will ordinarily be only one schedule.

2. Part I of the form compares the amount paid with the amount audited during and to end of the month and brings out the arrears remaining to be paid or amounts overpaid under each of the heads "Salaries," "Travelling allowances" and "Contingencies." All payments, including those in excess of audit, will be included in lines 5, 6 and 7, so that the figures in columns 2–5 against line 8 will represent the net differences between payments and audits, made up, of over and under payments under each of the heads "Salaries," "Travelling allowances" and "Contingencies." A note is made at foot of this part showing the recoveries of advances made in England credited to provincial establishment. The amounts shown against line 7 will be the gross payments without deducting such recoveries.

3. Part II analyses the balances shown as remaining to be paid or sums paid in excess in line 8 of part I. The arrears due under each head should be first detailed and totalled, then overpayments, and the net differences should be worked out in column 7 and agreed with the corresponding figures in line 8 of part I. Under "Salaries" the balances will be grouped under sub-heads "Engineer," "Upper Subordinate," &c. The object of this grouping is to enable the examiner's office to ascertain the charges under each sub-head for the purposes of the annual accounts. The figures may be worked out in the manner indicated in note 8.

4. Salaries and allowances due by the government to employés of the department are recoverable up to the end of three years from the date on which they become due. For six months from date of audit such unpaid dues will be shown in this schedule as "arrears remaining to be paid;" and if still unpaid at the end of six months they will be surrendered (*i.e.*, deducted from the next bill submitted for audit) with full explanation of the circumstances under which the deduction is made. If any such item is subsequently claimed it will be brought forward, with the necessary explanations and references, for re-audit in a subsequent bill; but it will not be paid without re-audit.

5. Part III gives the distribution of charges by funds.

6. Part IV shows the progress made in recovery of income tax assessed under code para. 1942, and gives full particulars of the balance remaining to be recovered.

7. Part V gives the details of charges for imported English stores, purchase of land, house property and furniture, compensation for church sittings, compensation for quarters, rents of buildings hired for Military subordinates, outlay on famine relief works executed from Local and Municipal Funds, outlay on Local Funds, roads running on river and canal banks. Special items of expenditure incurred by other than Departmental officers, watchmen's wages and generally payments involving no charges for supervision which have to be eliminated in calculating the percentages of establishment.

8. The entries referred to in note 3 to be made in the annual accounts will be worked out *in the examiner's office* in the following manner:—

Make out an abstract of the arrears due under each sub-head of "Salaries," Engineer, Upper Subordinate, &c., from the several divisional schedules, form no M 50 final for March. Then to the totals audited under each sub-head, obtained from the provincial annual register, form no M 107 add the arrears under each sub-head remaining unpaid at the end of the previous year, as shown by the accounts of that year, and from the total, deduct the abstract of arrears at the end of this year. The balance will represent the charges during the year under each sub-head. By this process the necessity for keeping the account of charges in detail by sub-heads month by month is avoided.

(E. No. 96)
3,000—9-12-95.

[E. No. 93.]
500—21-5-96.

PUBLIC WORKS DEPARTMENT,
MADRAS.

DIVISION Arsekeri Mangalore Ry Survey AS,

MONTH December 1896.

Schedule of Establishment Charges.

(To be forwarded by the Executive Engineer to the Examiner with the Accounts of the division for the month named above.)

PART I.—*Comparison of Payments with Audits.*

Construction.	Salaries. Pay.			Exchange compensation Allowance.			Total.			Travelling Allowances.			Contingencies.			Total.		
1	2			3			4			5			6			7		
AUDITS.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Audited up to end of last year but not paid.	572	11	8	.	.		572	11	8	3094	11	2	2	.	.	3669	6	10
Audits in Current year.																		
2. To end of previous month ..	36972	1	.	2267	9	5	39239	10	5	4104	13	1	1611	9	7	44956	1	1
3. During the month ..	.	.	.	.	.	.	.	.	.	.	.	.	23	9	8	23	9	8
4. Total Audits in current year (2 + 3).	36972	1	.	2267	9	5	39239	10	5	4104	13	1	1635	3	3	44979	10	9
4 (*a*) Total including arrears of last year (1 + 4).	37544	12	8	2267	9	5	39812	6	1	7199	8	3	1637	3	3	48649	1	7
Cost of temp. Establishment { to end of month	314	13	4	.	.	.	314	13	4	.	.	.	.	.	.	314	13	4
Cost of temp. Establishment { during the month	40	.	.	.	.	.	40	.	.	.	.	.	.	.	.	40	.	.
Grand Total	37899	10	.	2267	9	5	40167	3	5	7199	8	3	1637	3	3	49003	14	11
PAYMENTS.																		
5. To end of previous month ..	36883	6	8	2226	9	5	39110	.	1	7113	12	3	1637	3	3	47860	15	7
6. During the month ..	40	.	.	.	.	.	40	.	.	.	.	.	.	.	.	40	.	.
7. Total Payments as per last clause of Note 2 (5 + 6).	36923	6	8	2226	9	5	39150	.	1	7113	12	3	1637	3	3	47900	15	7
8. Arrears remaining to be paid as detailed in Part II (4*a*—7).	976	3	4	41	.	.	1017	3	4	85	12	.	.	.	.	1102	15	4
Recoveries of Advances made in England credited to Establishment, Provincial.																		
9. To end of previous month ..																		
10. During the month ..																		
11. Total Recoveries (9 + 10) ..																		

PART II.—*Detail of Balances (see Part I, Line 8).*

93.]
-5-96.

Particulars of Audited Bill. Item No.	Month.	Head and sub-head.	Name and Rank. (Temporary Establishment to be entered in red ink.)	Amount of each item.			Total of each sub-head of salaries.			Total of each head.		
1	2	3	4	5			6			7		
				Rs.	A	P	Rs.	A	P.	Rs.	A.	P.
			Salaries									
			A. Audited but not paid									
	Oct. 96	Engineer	B. M. Bose Esq. Ex. Engr.	574	8	11	Ext. Bengal asked to pay					
	-do-	-do-	N. J. Oddie Esq. Ex. Engr.	301	9	10	Ext. Eastern Bengal State asked to pay					
			Exchange Compn. Allce.	41	.	.						
							917	2	9			
	Sept. 96	Upr. Sub.	Babu Sunder Singh	100	.	.	Ext. M.K. Ry asked to pay					
	Oct. 96	-do-	Mr. C. Brown	.	.	7	Ext. E.B. State Ry. asked to pay					
							100	.	7			
			Total A							1017	3	4
			B. Paid but not audited									
			Nil									
			Difference between A & B							1017	3	4
			Travelling allowance									
			A. Audited but not paid									
	Oct. 96	Engr.	W. J. Gilchrist Esq. E. in chief	57	8	.	C.E.B. State Ry asked to pay					
							57	8	.			
	-Do-	Upr. Sub.	P. Kuppusawmy Mud. Draftsman	28	8	.	-do-					
							28	8	.			
			Total A							86	.	.
			B. Paid but not audited									
	-Do-	-Do-	B. V. Sama Rao H. Clerk	.	4	.	C.E.B. State Ry asked to pay					
			Total B							.	4	.
			Difference between A & B							85	12	.
			Grand Total							1102	15	4

The details under head "Salaries" will be grouped under the sub-heads "Engineer, "Upper Subordinate," "Lower Subordinate," "Petty," "Accounts," "Office."
The details under the head "Travelling allowances," will be brought together and totalled separately.
Similarly with the details under the head "Contingencies."

Part II.—continued: *Detail of Balances (see Part I, Line 8).*

Particulars of Audited Bill.			Name and Rank. (Temporary Establishment to be entered in red ink.)	Amount of each item.			Total of each sub-head of salaries.			Total of each head.		
Item No.	Month.	Head and sub-head.										
1	2	3	4	5			6			7		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1.												

Part III.—*Distribution of Charges by Funds.*

o. 93.]
21-5-96.

Item No.	Head.	During the month.				During the year up to date.				Remarks.
		Outlay or Revenue.	Deduct outlay on which no charges are permissible as per part V.	Balance on which percentage is chargeable.	Amount.	Outlay or Revenue.	Deduct outlay on which no charges are permissible as per part V.	Balance on which percentage is chargeable.	Amount.	
1	2	3	4	5	6	7	8	9	10	11
1	35. Construction of Protective Irrigation Works—Imperial.									
2	42. Major Works—Working Expenses—Imperial.									
3	XXIX. Major Works—Direct Receipts—Imperial.									
4	XXIX. Water-rate collections of Kurnool canal—Imperial.									
	43. Minor Works and Navigation—Provincial.									
5	Capital									
6	Revenue									
7	XXX. Minor Works and Navigation.									
8	Works for which neither Capital nor Revenue Accounts are kept.									
9	XXX Minor Works and Navigation.									
10	Agricultural Works									
11	XXX. Minor Works and Navigation.									
12	44. Military Works—Imperial..									
13	XXXI. Military Works ..									
14	45. Civil Works—Imperial ..									
15	Do. —Local ..									
16	XXXII. Civil Works ..									
17	49. Capital Expenditure not charged to Revenue.									
18	Civil Department									
	(a) Excluded Local Fund Works.									
	(b) Court of Wards' Estate Works									
19	Central Adjusting Account ..									
20	Contribution Works									
21	Balance charged to ~~Provincial~~ Imperial Establishment.				40---				47900-15-7	
	Total as per Part I ..				40---				47900-15-7	

Part IV.—*Statement of Income Tax.*

Particulars.	Amount due.			Amount recovered.			Balance.			Detail of Balances, Column 4.				
										From whom due.	Amount.			Explanation for non-recovery.
1	2			3			4			5	6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	
Balance brought forward from last account ..	25	5	5	-	-	-	25	5	5	Babu Sunder Singh	2	1	4	C.M.K. Ry ask to recover
This month :—														
General Establishment ..	-	-	-	-	-	-	-	-	-	H. J. Oddie Esq. Ex. Eng.	8	14	6	C.E.B. State Ry asked to recov
Work Establishment ..										B.M. Bose Esq. Ex. Eng.	14	5	7	C. Bengal [illegible] to recove
Total ..	25	5	5	-	-	-	25	5	5		25	5	5	

Part V.—*Detail of Charges for imported English stores, purchase of land, house property and furniture, eliminated in calculating percentage charges for Establishment.*

Budget and Departmental Head.	During the month.			To end of month.		
	Rs.	A.	P.	Rs.	A.	P.

Station Madras
Dated 28th January 1897.

True copy

(Sd) D.C. Gordon
~~Executive Engineer.~~
Examiner P.W. Accts
Madras

Mahomed Yacoob
~~Accountant.~~
Chief Clerk 9/2/97

Jnt 9/2/97

E. No. 77.
50,000—9-12-95.

Division. Arsekeri Mangalore Ry Survey
Month. December 1896
Head of account or item No. of the schedule of Expenditure. } Item 2 of Sch. 32D
Fund :— 41 Miscellaneous Ry Expenditure

Schedule Docket or List of Vouchers, No.

C.B.V. No.	Amount.			C.B.V. No.	Amount.			Remarks.
	Rs.	A.	P.		Rs.	A.	P.	
	Salaries							
Adjustment	40	-	-					Item 1 of 32E
(i) Payments on Muster Rolls..					-	-	-	
(ii) Other payments below Rs. 10 (Except those specified in P. W. D. Code Vol. II, II, 178)					-	-	-	
Total cash payments ..					40	-	-	
Charges for stock					-	-	-	
Total ..					40	-	-	
...t refunds ..					-	-	-	
					40	-	-	

[E. No. 93.]
500—21-5-96.

...C. GORDON, Esq.,
EXAMINER OF P. W. ACCOUNTS, MADRAS,

...he Consulting Engineer
for Railways.

Madras, 9th February 1897.

...ith reference to Code volume III, chapter
...the honour to forward a copy of the ac-
...-Mangalore Railway Survey for the month
...led in this office, as detailed below:-
...have the honour to be,
Sir,
Your Most Obedient Servant.
D C Gordon
Examiner, P. W. Accounts, Madras.
Jnt 9/2/97

	P.W.D. Form No.
...nt	
	27
...s to transfers of the P.W.D.	32 E
...iture against budget grant.	32 D
...ishment charges	
...t.	

PART IV.—*State*

Particulars.	Amount due.			Amount recovered.		
1	2			3		
	Rs.	A.	P.	Rs.	A.	P.
Balance brought forward from last account ..	25	5	5	-	-	-
This month :—						
General Establishment ..	-	-	-	-	-	-
Work Establishment ..						
Total ..	25	5	5	-	-	-

PART V.—*Detail of Charges for imported English*
eliminated in calculating perce

Budget and Departmental Head.

STATION Madras
Dated 28th January 1897.

Mahome

NOTES.

REFERENCE TO P. W. D. CODE,
VOL. II, II, PARA. 223.

1. A separate schedule docket or list of vouchers should be submitted in support of each item in the schedules of expenditure Form No. 32 O. and schedule of debits to stock form 32 Q.

2. The vouchers should be tacked to the list in their order of entry. Schedule dockets need not be submitted in support of transfer and suspense schedules other than stock form No. 32 Q. Vouchers in these cases should be tacked on to the schedules to which they appertain.

3. All the vouchers submitted should bear the cash book voucher number as well as the number of the schedule docket to which attached. *Vide* Examiner's Circular Letter No. 265-A. C.L., dated 26th January 1894.

4. Order for write-back (form No. 17) should be attached to the schedule docket for the debit and its number quoted in the schedule docket for the credit. Write-back orders are not necessary in support of refunds (or recoveries) which pass through the cash book but care should be taken to note brief particulars on the schedule dockets in which such items appear.

5. Vouchers for payments to work establishment should be tacked on to the schedule docket showing the largest portion of the voucher and its cash book number should be quoted in the other dockets concerned.

6. The words "will follow" "or adjustment" should be added in the column for remarks, only in respect to vouchers which are delayed, or when a suspense head is credited and the amount is here debited.

P.W. Acct.
Madras

Jnt 9/2/97

N.B.—In any future communication on this subject, the number and date of this letter should be quoted, and the communication should be addressed to the Examiner, Public Works Accounts, Madras, and not to any officer by name.

[E. No. 93.].
500—21-5-96.

FROM D. C. GORDON, ESQ.,
EXAMINER OF P. W. ACCOUNTS, MADRAS,

To

The Consulting Engineer
for Railways.

No. 10 A Madras, 9th February 1897.

SIR,

With reference to Code volume III, chapter VIII, para 65 A. I have the honour to forward a copy of the accounts of the Arsikeri-Mangalore Railway Survey for the month of December 1896 compiled in this office, as detailed below:-

I have the honour to be,
Sir,
Your Most Obedient Servant.

D. C. Gordon

Examiner, P.W. Accounts, Madras.

Jnt 9/2/97

		P.W.D. Form No.
I.	Cash account current	27
2.	Schedule of credits to transfers of the P.W.D.	32 E
3.	Schedule of expenditure against budget grant.	32 O
4.	Schedule of Establishment charges	
5.	One schedule docket.	

En 5

657
10/2/97

R. Form No. 12.

No.

Government of Madras.

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

To
The Secy. to the Govt. of India,
P. W. Department.

189 .

Sir,

In continuation of my letter No. 998 R of 24th December 1896, I am directing to report for the information of the Govt of India that the actual expenditure incurred up to 31st ~~January~~ Dec /96 on the Arsikere Mangalore Railway Survey ~~was~~ amounts to Rs. 54503-1-7 and the amount assumed by sale of plant, furniture &c. to meet the excess has not yet been realised. I am therefore to request that the revised estimate may be increased to Rs. 55,000.

AR
I asked Mr. Gordon about this and he says there is no necessity to send it. JHA 12/2.

Not necessary
JAL 12/2/97

ER I beg to state that the add[illegible] (1896-97) allotment is required by C [illegible] the excess as the [illegible] and it cannot be [illegible]
AGS R
11-2-97

(see flagk)
To C for perusal before issue.
11/2/97

Public works (1897) department

NOTES.

Reference to P. W. D. Code.

Chapter XIV, section ii, paras. 61 to 63 and 65.

1 The object of this Return is to place before Government an analysis of all shortcomings in matters of financial regularity in the operations of each month, with a view to their being remedied. It should be submitted to the local Government on the 1st day of the third month succeeding that to which the accounts relate, and should be drawn up separately for each fund and branch.

2. The statement will be posted from the Divisional Statements of Objectionable Items (Form No. 39) and Schedules of the Divisions concerned. The statement need not be delayed in order to embody the remarks of the Superintending Engineers if these do not reach the office in time. It is desirable, however, that the Superintending Engineer's opinion should be recorded, as far as may be practicable, and in order to ensure this being done, the Divisional Statement of Objectionable items should be checked immediately on receipt and sent to the Superintending Engineer for his remarks before the audit of the other accounts is proceeded with.

3. All Executive Officers who have failed to submit their Divisional Statements of Objectionable Items with their Monthly Accounts, as well as those whose statements are *generally incomplete*, should be specially brought to the notice of Government under "General Remarks" at the end of the statement.

4. Items of irregular expenditure, which are left unincluded by Executive Engineers in their Divisional Statements of Objectionable Items, should be distinctly noted as such, either in a separate supplementary statement or in the original statement in red ink.

5. Columns under all the heads should be filled up in each case, so as to bring out clearly where estimate or appropriation exists, and where it does not.

6. In the case of large projects such important features as the following should be stated with precision :—

- A. Lump sum estimate.
- B. Abstract detail estimate by sub-heads, and so on.
  - 1. Submitted to Chief Engineer.
  - 2. Submitted to Supdg Engineer.
  - 3. Not yet submitted.

7. A large work which is proceeded with on merely a lump sum sanction is still objectionable till an abstract and detail estimate by sub-heads is submitted and sanctioned for it by competent authority.

8. Special mention should be made of works being carried out in portions by authorities, beyond whose powers of sanction it would be to sanction the expenditure as a whole.

9. An important point to notice is the duration of a serious irregularity.

10. Voluminous masses of detail, when their practical significance could be given in a few lines, should, as a rule, be avoided. If, for instance, the state of matters as to sanction in one month does not materially differ from that of a preceding month, it will answer all practical purposes to say so, instead of sending another full report.

11. Too much stress can never be laid on the fact that this statement is not to take the place of Special reports, then and there, of works on which serious irregular expenditure is being largely incurred, either without estimate or appropriation.

12. The entries in the statements should be made by Circles and Divisions so as to enable the form for Divisional registers of objectionable expenditure to be done away with.

13. Serious delays in the submission of completion reports should also be reported in this statement.

14. In the column "Orders of Local Government" in the office copy of the statement, against those items which have been remedied, the number and date of the order or sanction removing the objection should be entered.

15. An extract from this statement of all the more serious irregularities should be submitted to the Accountant General, Public Works Department, and all those items which have to be specially brought to his notice should have marked against them in the column "Orders of Local Government" in the office copy, "Accountant General, Public Works Department," in red ink.

16. This statement, as also the extract referred to above, will be accompanied by an abstract of the objectionable items unremedied in Form No. 62B.

P. W. D. Form No. 6

Current NO: 3376

Railway Survey PROVINCE.

BRANCH— Arsekeri. Mangalore Railway Survey.

FUND— 41. Miscellaneous Railway Expenditure.

MONTH— February 1897.

In Duple.

Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of the month.

Recd: 2-4-97

No.

Dated the 1st April 1897.

Submitted to the Secretary to the Government of Madras (Railway branch) in the Public Works Department.

18/–

No. 242 R dated 8/4/97

C. G. P.—No. 41 P W—22 8 95—3,000.

P. W. D. FORM NO. 62 A.
(Outer sheet.)

Arsekeri Mangalore Railway Survey ~~PROVINCE.~~

Proceedings of the Madras Government
P.W.D. Railway Branch
Read the following

P. W. D. FORM NO. 62 A
(Outer sheet.)

Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of February 1897.

Item No.	Circle, Division and Description of work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate.			Comparison with appropriation.			Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by local Government or Administration.
			Amount of estimate.	Expenditure up to date.	Excess over estimate.	Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	41. Mis: Ry: Survey Expenditure Imperial Arsekeri. Mangalore Railway Survey. Excess over Estimate											
1.	Arsekeri. Mangalore Railway Survey. Total	October 96	1,79,920	1,84,339	4,419					268	1. Brought to the notice of the Government. The excess may be reduced, when the value of the articles transferred to mathematical Instrument Department Calcutta, the Superintendent of Stationery, Madras, &c is credited to this Railway Survey.	Order No 242 R of 8th April 1897 Noted
2.	Establishment	Do.	1,41,920	1,48,906	6,986					268.	2. Brought to the notice of Government.	Noted
	Excess over appropriation											
3.	Arsekeri. Mangalore Railway Survey.	— Do. —				50,000	54,354	4,354	-	268.	3. Additional allotment of funds necessary, unless the credit referred to in item 1 above is afforded before the close of 1896.97 & covers this excess.	Additional funds not necessary for the present.

DR
~~D. [illegible]~~
6-4-97
8/4/97

To,
The Examiner,
P. W. Accts
Madras

Examiner, P. W. Accounts.