

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1223	Press
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	117-118	
Dated	7-6-	1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
7th June 1865.*

No. 117. Read the following Proceedings of the Board of Revenue, dated 30th May 1865.

Read the following letter from Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, to the Secretary to the Revenue Board, dated Madras, 16th May 1865, No. 156 :—

SIR,

1. With reference to Government Order of the 10th instant, No. 1,277, I have the honor to request you will be good enough to furnish me with the views of your Board as to the manner in which it is proposed to transfer to this Office records from which the returns called for by the Government of India can be compiled.
- ENCLOSURE.—One Book.

2. It appears to me there will be great difficulty in carrying out the measures contemplated by the Supreme Government in this Presidency in their full integrity; paragraph 1 of Section 5, Chapter XX. of the Revised system of Account for the Public Works Department declares, "The assessment and the annual estimate of such revenue" (water-rent from canals and other irrigation works) "being made in the Public Works Department, the functions of the Civil Department in respect of it are confined to the collection; and the realization will be brought to credit in the Public Works books by the Controller."

3. This procedure does not prevail at all in this Presidency, the assessment, collection, and realization of revenue from irrigation works rests entirely with the Revenue Department, and I do not suppose the Government intend to make any alteration as regards these; no Executive Officer or Agent in charge of a Range could attend to his own professional duties and perform those of a Revenue Officer in Districts where this revenue is obtained from numberless tanks and channels; he might be able to look after revenue matters in the Delta Districts where large canals exist, but I do not think the mixing up the functions of two separate Departments at all advisable, and it seems to me that as the Government of India want only certain records to be kept in this Office, and returns furnished to them, it would be far better to arrange so as to provide these than to attempt any change either in the assessment or collection of Nunjah revenue.

4. Executive Officers or Agents in charge of ranges are required to keep
Paragraph 4. "Registers of Revenue in English, shewing in detail the demands or assessments and the amounts realized against them by Civil

"Officers." District Registers already exist, and extracts from these containing the information pertaining to the several Talooks could be furnished by the Collectors to the Officers in charge; as regards the amounts realized the monthly returns supplied in Bengal cannot be obtained now from the Civil Officers, these will have to be annual ones, compiled after Jumma bundy, and at the same time the cause of any deficiency or falling off of the revenue can be brought to notice.

5. It is the duty of this Office to notice any marked short-coming of the revenue, and to do this efficiently it is necessary to have the records of former years' realization. In Bellary your President supplied me with returns for each Talook, shewing the Ayacut cultivation and revenue under every work, five years average cultivation and revenue, and the highest returns realized; from these records I obtained all the information I required regarding the condition of the works, and I venture to suggest the same proceeding be now adopted in all Districts, and the returns supplied by all Tahsildars as early as possible with any information regarding the state of the works which it may be considered worth while to afford.

6. As this Office is held responsible*
* Paragraph 3, Section 5, Chapter XX. "that proper records of rents due from

"Public Buildings and other sources of Public Works revenue, are properly kept by Divisional Officers, and that all State demands for rents or other revenue are duly

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"made against the parties liable, and proper measures taken for the regular realization thereof," I request you will be good enough to furnish me with returns of all such revenue to enable me to bring them on my books. I do not suppose the Land Revenue of the country is to be included among these or that obtained from Salt, but these are both affected by Public Works, and it may therefore be necessary to obtain the orders of Government regarding them.

7. I beg to forward for the Board's information a copy of the Chapter referring to the accounts now to be kept in this Department.

The Board deem it advisable to request the orders of Government, in the Revenue Department, on subjects referred to by the Controller. The Board are of opinion that as the Orders quoted relate to revenue, the assessment of which rests with the Department Public Works, and as the assessment of all revenues in this Presidency rests with the Revenue Department alone, these orders must be considered inapplicable to Madras. If the orders in question were to be carried out, precisely the same work would be done twice over, *i. e.*, the collection of several branches of revenue would be checked and accounted for both in the Revenue and in the Public Works Departments.

No. 118. ORDER THEREON, 7th June 1865, No. 1,223.

Miscellaneous.

1. The Controller Public Works Accounts has misapprehended the intention of the Section to which he refers.

2. Paragraph 1, Section 5, Chapter XX. of the Rules for the system of Account in the Public Works Department begins by remarking that "Public Works revenue realized by Public Works Officers is brought to credit by them, &c., in the manner prescribed in Section 2," and it then proceeds to direct how "water-rents," of which "the assessment and annual estimate" (in other words the *Revenue Budget*) is made in the Public Works Department, while the actual collection is made in the Civil Department, shall be brought to account in the Public Works books by the Controller by direct transfer entries from the Civil books.

3. There are no such rents in this Presidency, and therefore the whole of the instructions relating to them are inapplicable here.

4. The same is the case in regard to the "rents from Public Buildings and other sources of Public Works revenue," referred to in paragraph 9 of the same Section. It is clear from paragraph 8 that these instructions refer to "revenue realized by Public Works Officers" and included in their Budget Estimate of receipts.

5. There are no such revenue or receipts in this Presidency, and therefore these instructions also are inapplicable here.

6. There is nothing else in the Controller's letter that calls for orders from Government. The Board may, however, with advantage consider the subject of paragraph 5 of his letter. It seems desirable that all Superintending Engineers should be furnished with returns such as he describes for every tank of any importance in their ranges, as affording a very valuable means of testing the efficiency or otherwise of the irrigation work as a purely professional matter.

(True Extract.)

[Signature]
Acting Secretary to Government.

To the Public Works Department.

To the Board of Revenue
Exd. S. T. Augustin.

ACCOMPANIMENT TO STANDING ORDER NO. 21 OF 1865.

REVISED

SYSTEM OF ACCOUNT

FOR THE

Public Works Department.



Calcutta:
PUBLIC WORKS DEPARTMENT PRESS,
1865.

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CHAPTER XIX.

Accounts of Executive Engineers and their Subordinates.

Section 1.—ORIGINAL ACCOUNTS OF DISBURSERS.

1. The following system of accounts is framed upon the Objects of the principle that the Executive Engineer of a Division shall ^{system.} obtain a monthly clearance from the Controller for the whole of the cash expenditure incurred within his division, whether by himself or his subordinates. It is also designed in view of relieving him as much as possible from the duty of keeping up books in detail. While at the same time it is intended that the Executive Engineer should maintain such records as shall enable him to maintain a full control over the expenditure, and that he shall be held responsible for good management and economy throughout his division.

2. The means by which it is sought to effect these ends Procedure. are: first, by holding the Executive Engineer responsible for ^{Monthly Ac-} the submission to him by his Assistants and Subordinates of ^{counts of dis-} clear accounts of the cash transactions which may be entrust- ^{burseurs.} ed to them, and of the materials received and issued in their respective charges; next, by requiring the Executive Engi- ^{Compilation} neer to abstract and condense the whole cash transactions of ^{by Executive} the division for each month into one account, which he will ^{Engineer.} submit, with the needful explanatory vouchers and schedules of works executed, to the Controller for audit: lastly, by the establishment of a central office of account and audit, where ^{Audit by Cen-} the monthly accounts after examination and audit are posted ^{tral Office.} to their proper heads of service, and the whole public works expenditure of each province is finally compiled and recorded against the annual grants and other sanctions for outlay.

3. To aid the Executive Engineer in the compilation of ^{Accountant} his accounts, a trained accountant will be attached to each ^{attached to} division. The Accountant will be responsible for the accuracy ^{Executive En-} of all calculations made in the accounts, but the responsi- ^{gineer's Office.} bility for all disbursements made throughout the division, as

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Chapter XIX.] ACCOUNTS OF EXECUTIVE ENGINEERS, &c.

Section 1.] Accounts of Disbursers. A.—Sub-divisional Officers.

well as for their being charged accurately to their proper heads, and also for the safe custody of all the public stores attached to it, will rest with the Executive Engineer.

A.—SUB-DIVISIONAL OFFICERS.

4. For the convenient execution and supervision of work, every division of public works will usually be divided into two or more sub-divisions, each in charge of an Assistant or Upper Subordinate. But as a rule all disbursements shall as far as possible be made by the Executive Engineer, either by cheques upon the Government Treasury, or by payments from the divisional cash chest. When disbursements are made by sub-divisional officers, they will usually be effected from a standing imprest; but in cases where the Chief Engineer considers it to be necessary, a sub-divisional treasure chest may be established, and a cash account opened between the sub-divisional officer and the Executive Engineer. (See Art. II and III of Standing Order No. 56 of 1861.)

5. The Imprest Cash Account (Form No. 3) shows the receipts and expenditure of the subordinate; it is to be posted up daily from the actual transactions in the order of their occurrence, and must be kept in the fullest detail, so that the nature of the disbursements may be clearly understood by the Executive Engineer, and easily traced in the accounts of the works for which they were made.

6. The account is kept in duplicate, the counterfoil being retained by the sub-divisional officer, and the original forwarded to the Executive Engineer either daily, twice a week, or weekly as may be ordered. On receipt of this imprest account, the Executive Engineer will then recoup the sub-divisional officer, thus bringing up the standing imprest to its original amount, and will enter the payments of the sub-divisional officer in detail in his cash-book, so that the cash-book entries may correspond exactly with the entries made on the separate accounts of works.

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7. Whenever a sub-divisional officer has charge of a cash chest of variable amount, a regular cash-book (Form No. 4) will be substituted for the imprest cash-book.

8. The Cash-book contains two money columns on each side of the account, for distinguishing between the receipts and payments of the treasury drawing account, and those belonging to the cash chest. When cash is drawn by cheque from the treasury to replenish the chest, it will be credited in the treasury column and debited in the cash column. When an officer has a drawing account with more than one bank or treasury, the cheques drawn upon them should be numbered in separate series and marked by distinguishing letters.

9. The cash-book will be balanced daily, weekly, or monthly as may be found most convenient; the monthly balance will be tested by actually counting the contents of the chest, and the signature of the officer in charge will be attached, in token of the correctness of the entry.

10. Whenever on the contents of the chest being counted, the cash balance, as per the cash-book, is found to be incorrect, it must be at once rectified by making the needful entry in the cash-book, "To cash found surplus in chest," or "By cash deficiency found in chest on this date," as the case may be. The action to be taken on the occasion of such deficiency occurring must depend on the nature of each case.

11. The cash-book is the primary record of the disbursing officer, upon which the whole accounts of the department are based, and all other accounts and returns are merely subsidiary to it. The disbursing officer must therefore regard the cash-book as his most important record; it must be posted day by day, exactly as the transactions occur, with perfect accuracy, and in the fullest detail, and reference must always be made in the column provided for the purpose to the work or account for which the payment is made or received; so that the cash transactions of the disbursing officer may be clearly and precisely

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understood from it, and the different items easily traced through the accounts of the works.

Entries to be confined to actual cash receipts and payments.

12. It is to be clearly understood that the entries in the cash-book are to be confined to *bond fide* cash receipts and payments of the person in charge of the chest. The entry in sub-divisional cash-books as nominal receipts and disbursements of items which have been actually disbursed (as, e. g., payments to contractors) directly by the Executive Engineer, is prohibited. The payment of cheques by the Executive Engineer through a sub-divisional officer to contractors and others, is also prohibited. The cash transactions of sub-divisional officers are to be confined to the disbursements which cannot be made directly by the Executive Engineer.

Definition of cash.

13. The term *Cash* includes specie, currency notes, cheques payable on demand, and treasury transfer receipts. Government securities are not to be treated as cash, or shewn in the cash-book.

Forms of work accounts.

14. The accounts to be kept of the execution of works will vary according as the work is done by daily labourers paid at fixed rates, by job or task work, or by contract.

Daily report.

15. For works executed by daily labour the primary account is the Daily Report (Form No. 5). This shows the labour on each work in progress, and the materials received and used. The report for each day should be sent on the following day to the Executive Engineer, the counterfoil duplicate being retained.

Day-book.

16. From the daily report and the imprest cash account, the separate Day-books (Form No. 6) of each work are posted in the Executive Engineer's office. The Day-book is a complete record of the work for the month, and shows the labour of each kind employed; the materials bought and expended; the stock materials issued from store to the work; the cash payments made; the progress and measurements of the work done; and the distribution of charges on the different sub-heads into which the estimate is divided.

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17. The Day-book will be posted as regards labour from How posted. the daily report, and as regards the cash payments from the imprest account. The entries of materials not paid for by the disbursers, and of stock materials, will be made on the Day-book at the end of the month. (See para. 21, Sec. ii.)

18. In large works extending over considerable periods of time, and in works in which the different parts are distinctly sub-divided, so that a separation of the workmen upon sub-heads is a simple matter, the Day-book will show the distribution of the workmen day by day upon each sub-head, and the cash payments will be distinguished in the same way. (See example in Form No. 6 A.)

To be kept by sub-heads of the estimate.

19. But in all works the estimated cost of which does not exceed Rs. 2,500, and in any others in which the separation of the sub-heads is difficult, the charges need not be distributed in the body of the Day-book, but the total cash payments will be approximately distributed at the end of the month by the Executive Engineer upon the different sub-heads according to the best of his judgment. (See example given in Form No. 6 B). And when the estimated cost of the work does not exceed Rs. 500, no distribution of charges by sub-heads of estimates need be made.

20. In the case of works at a distance from head quarters, and generally whenever he considers it desirable, the Executive Engineer may require the Day-book to be prepared by the sub-divisional officer, instead of being written up in his own office. In such cases it will rest with the Executive Engineer to decide whether the Daily Report should also be sent up in addition; bearing in mind that the sub-divisional officer should not be required to submit accounts in excess of what is absolutely necessary for maintaining a proper check over expenditure; and that as a general rule the Executive Engineer's check upon Subordinates' accounts should consist rather of frequent inspections of his cash, stores, records and works, than of requiring him to render additional papers and returns.

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Day-book always to be posted up to date. 21. In either case the Executive Engineer must be careful that the preparation of the Day-book is not left in arrears, but that the entries are written up day by day.

Charges for materials, how entered in day-book. 22. When the Day-book is kept by the sub-divisional officer all materials purchased and paid for by him will be entered in the cash column of the Day-book in the same way as payments for labour. Materials received under orders of the Executive Engineer, and which are paid for on bills presented at the Executive Engineer's office, should be entered on the back of the Day-book in the proper place, but not priced. Materials received from Stock should be entered in the same way.

Day-book may be kept in greater detail than is shown in the estimate. 23. Although the expenditure incurred on works costing more than Rs. 500 has always to be distributed over the different sub-heads of the estimate, so as to admit of a comparison between the actual and estimated cost of each item, this rule does not preclude the Executive Engineer from keeping the account in still greater detail, if the circumstances of the case seem to require it. Thus e.g., in constructing the arches of a large bridge the accounts of the disburser might usefully distinguish the expenditure incurred in dressing the arch stones from the cost of laying the stones in the arch; and the item 'scaffolding' might be separated from 'masonry,' although included in the estimated cost; and in most cases the outlay on the carriage of materials to works should be clearly shown in the accounts.

Day-books not required for works executed on requisition. 24. The accounts of expenditure on works costing not more than Rs. 200 may be shown on the back of the Requisition (Form No. 7), and not upon a separate Day-book; and no distribution of charges by sub-heads is required.

Day-book for job or task work. 25. When labour is performed by the job or task, a simpler kind of Day-book (Form No. 8) will be applicable. And it may here be noticed that just in proportion as job work is substituted for day work, and regular contracts for job work, will the accounts to be kept by disbursing officers be shortened and simplified. And for this reason alone the use and extension of contract should be carried out by the Execu-

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21. In either case the Executive Engineer must be careful that the preparation of the Day-book is not left in arrears, but that the entries are written up day by day.

26. Accounts of the manufacture or collection of materials will also be rendered in Day-books exactly as are accounts of works. (See Form No. 6 C.) In order to render these accounts intelligible, it will however be necessary to be very careful to keep the account of each operation in a distinct Day-book, or heading of Day-book.

27. To make it clear what kind of sub-division is expected, the following instructions are given on the principal classes of transactions, of which accounts will be rendered as parts of the expenditure in collecting and manufacturing materials, &c.

28. The transactions may be divided into four classes, into classes, viz. :—

I.—Preparatory operations.

II.—Carrying operations.

III.—Kiln-yard operations.

IV.—Workshop operations.

29. The class "Preparatory operations" will comprise felling timber and cutting it up for carriage; cutting firewood in jungles; digging kunkur and stacking it at the pits; quarrying rough blocks of stone or rubble stone; and all other operations by which raw material is brought into a state of fitness to be carried to the kiln-yard, workshop, or site. The accounts of each of these operations will require a separate heading of Day-book for each article of raw material collected. The payments (if any) to zemindars for permission to collect, will be included in the Day-book, as also any other incidental expense.

30. Accounts of "carrying operations" will be rendered in Day-books, Form No. 8 of which will usually be most suitable. The heading of the Day-book must state clearly the object of moving the goods, and the places from and to which

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they are conveyed; and the report of progress must show the distance, quantity, and approximate weight of the goods carried. It is not necessary to have a separate heading of day-book for each kind of goods carried, if these particulars are distinctly recorded; for the Executive Engineer can divide off the charges in proportion to the weight moved and distance of carriage. When cattle, the property of Government, are used, the Day-book must be made to show the cost of feeding and attending them. The accounts will be exactly similar, whether the goods are carried to kiln-yard, workshop, or site. It will occasionally happen that, owing to losses on the way, the quantity of goods delivered will not be equal to the quantity taken away; or in other words, the stock expended in the Day-book will not exactly correspond with the stock delivered. The discrepancies should always be explained.

Kiln-yard operations.

31. "Kiln-yard operations" will be sub-divided into—
- a.—Building kilns and sheds, and other incidental charges.
 - b.—Moulding bricks or tiles.
 - c.—Stacking material near kilns.
 - d.—Loading kilns.
 - e.—Unloading kilns and stacking produce.
 - f.—Pounding soorkee, and other operations after unloading.

Each of the above sub-divisions requires a separate heading of day-book for each kind of goods; that is to say, in moulding the account must be separate for each sort of bricks or tiles moulded; in stacking for each class of materials stacked; in loading and unloading for each kind of manufacture (not for each sort of goods put in the same kiln). The only point which it is necessary particularly to notice, is that the progress made must be clearly stated; in moulding and stacking this will be simply the number or quantity of articles moulded or stacked. In loading kilns the progress will be reported, exclusive of the fuel, in terms of the number of bricks or tiles or quantity of lime, &c., which is loaded; and

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the fuel will merely be inserted as material used in the operation. In unloading the progress will be reported in terms of the number or quantity of the produce of each kind. In the case of a brick-kiln for instance, so many well burnt bricks, so many imperfectly burnt bricks, and so much vitrified matter or brick-bats for use as *khoah*. Each kiln should have a number, and it will be proper to state in the remarks in the day-book what kilns are operated on, in order to give distinctness to the report of operations.

32. "Workshop operations" will consist of sawyers', Workshop operations. carpenters', and blacksmiths' work, and of stone-cutting, &c., &c. To render the day-books of these clear, it is desirable, as far as it can be managed without inconvenience, not only that a separate account should be rendered of the labour of each class of workmen, but that a distinct set of artificers should be assigned to each job, and a separate heading of day-book furnished for each set. But there will generally be some small jobs and miscellaneous work which it is not worth while to keep separate, either in the workshop or in the accounts. In these cases the distinctness of the account will depend upon the clearness with which the progress is reported.

33. The progress made in sawyers' and stone-masons' Progress how work may, in ordinary cases, be very easily reported by calculating the work done in such a manner as to show not only the number and nature of the finished articles delivered, but the number of square feet cut through in the one case, and rough or fine dressed in the other. All reports of work in metals should show the *weight* of the articles made as well as their number and nature. Carpenters' work should be reported as so many cubic feet of timber framing, and so many superficial feet of planking, grating, or of doors and windows. But carpenters' work will often be in an unfinished state at the time the work reports close, and it is desirable that in such cases the progress made should be generally but clearly reported.

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Loss in conversion of raw material, how exactly covered in quantity by the out-turn of manufactured goods; but care should be taken to see that the wastage is as small as possible.

Check measurements of work shown in Day-book. 35. In preparing the Day-books of works, great care should be taken to ensure the accuracy of the measurements made upon which the progress is calculated. The measurements made by the sub-divisional officer should as far as possible be checked by the Executive or Assistant Engineer, and the fact of such check measurements having been made should always be recorded on the Day-book or other account in question, in the place set apart for the purpose.

Sub-divisional monthly stock returns. 36. Every sub-divisional officer in charge of Stock will make a monthly return; (1) of stock materials received (Form No. 9); (2) of stock materials issued (Form No. 10); and (3) a balance return of receipts and issues of stock (Form No. 11).

Summary of monthly accounts rendered. 37. The monthly accounts to be submitted by a sub-divisional officer in charge of a cash chest under the foregoing instructions, in addition to a copy of his cash book, will consist of—

A day-book of each work (if this is kept by the sub-divisional officer).

An abstract of stock materials received.

An abstract of stock materials issued.

A balance return of receipts and issues of Stock (when required by the Executive Engineer).

Certificates of contract work measured up (see para. 69).

List of stock materials purchased (see para. 86).

Accounts, when to be despatched to Executive Engineer. 38. The cash-book for each month is invariably to be despatched to the Executive Engineer's office on the first working day of the succeeding month. For this purpose the sub-divisional officer will be supplied with two cash-books, to be used in alternate months. The other accounts must be despatched not later than the 5th of the succeeding month.

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Copies of them, or such record as may be necessary for reference, will be retained by the sub-divisional officer.

39. A sub-divisional officer, with the sanction of the Executive Engineer, may make disbursements through any of his subordinates by means of a fixed imprest, the amount of which is to be determined in each case by the Executive Engineer.

40. In such cases the subordinate will be in account with the sub-divisional officer in the manner provided for imprest accounts (see para. 5), and will render daily reports or books, or both, as may be ordered by the latter. Such day-books will be countersigned by the sub-divisional officer and rendered as if prepared by himself. The charges in them will obviously be supported by the charges in his own cash book, which are taken from the imprest account of the subordinate.

41. It may often happen that an officer making disbursements on imprests is not reimbursed for them at the end of the month, so that his cash balance on that date will be less than the amount of the fixed imprest. Such expenditure will not however be charged for in the cash account of the office supplying the imprest, but the full amount of the imprest will be shown as outstanding in the balance of cash-book.

42. A sub-divisional officer may also require a subordinate serving under him to make returns of the stores under his charge, for incorporation with the sub-divisional store returns.

43. The disbursements made by sub-divisional officers on imprests from the Executive Engineer will be dealt with as forming one sub-division of account directly under the Executive Engineer, to be termed the head-quarters sub-division; these accounts will be dealt with precisely like those of any other sub-division.

44. It follows that if all the disbursers of a division are supplied with cash from fixed imprests, there will be only one set of accounts for the whole division.

45. If on the other hand every sub-divisional officer has charge of a separate chest, then the accounts of the Executive

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Engineer, so far as he is a disbursing officer, will be confined to the office cash-book.

46. But the stock returns may be kept separately by sub-divisions, even if there be no sub-division of cash accounts.

B.—CASHIERS.

Cashiers, when to be appointed.

47. The foregoing rules for the accounts of sub-divisions have been based on the assumption that disbursements will be made either by the Executive Engineer or sub-divisional officer. But whenever the transactions are considered to be sufficiently important to require it, cashiers will be appointed to make the disbursements and have the custody of the cash. (See Art. XXXV of S. O. No. 56 of 1864.)

Their account.

48. When a cashier is appointed to the charge of a sub-divisional cash chest, the cash book entries of the sub-divisional officer will be limited to recording his transactions with the treasury; the disbursements from the chest will appear in the cashier's account. When a cashier is attached to the Executive Engineer's Office, he will keep the Executive Engineer's cash-book.

The same cashier may be employed in more than one sub-division.

49. The duties of a cashier need not necessarily be confined to the Executive Engineer's office, or to one sub-division, but the same cashier may make the cash payments of two or more sub-divisions, or throughout the whole of a division, wherever such an arrangement is found to be practicable.

Cashier's accounts.

50. The cashier's account shall consist solely of a cash-book, of which a copy will be transmitted monthly to the Executive Engineer. This copy shall be accompanied by the original orders on which the payments were made, or in the case of payments for labour, the pay lists of the workmen certified by the subordinate in charge of the work, and supported by the needful entries in the day-books.

Cashier not to disburse money without proper authority.

51. A cashier shall make no payment without a written order from the Executive Engineer, or Assistant Engineer, or subordinate who may be authorized to draw on him.

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52. In the case of payments for labour, the authority will usually be in the form of a general order to the cashier to visit the works at certain periodical times, and pay up the account as per the pay list or day-books. No payments are to be made for labour or purchases unless the day-books are properly written up to date. For other payments the order may be either made on a counterfoil order book, or on the bill or other claim presented for payment.

53. When the payments are made by a cashier, the day-books will still be kept by the sub-divisional officer, or in the Executive Engineer's office; the cashier's duty will be confined to making the payments, and recording them in detail in the cash-book.

54. No order will be held to be a good voucher for payment for articles purchased, unless there be endorsed on it the receipt of the departmental officer for the articles delivered, as well as the receipt of the vendor for the sum paid. This restriction however is not to be held applicable to payments for petty articles, purchased from the bazar, and duly entered in the day-books.

55. Salaries can only be paid on the order of the Executive Engineer. After receiving the sanctioned acquittance roll, the cashier is authorized to pay each individual to whom salary has been passed, on his signing his name and attaching the needful stamp.

56. The Executive Engineer shall count the cash in the hands of each cashier at least once a month, or in the case of out-stations, he or the Assistant Engineer should count it whenever he may visit them. He will on such occasions record a note in the cash-book, showing the date of examination and the amount found.

C.—STORE-KEEPERS.

57. Under ordinary circumstances the officer in charge of a sub-division will be responsible for all the stores belonging to it. But when the stores are sufficiently extensive to

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require it, a store-keeper will be appointed to the charge of them.

Store-keeper not to disburse cash.

58. The store-keeper shall have nothing to do with the disbursement of cash or the supply of materials; his duty will be confined to the custody, preservation, and issue of the stores under his charge, and to keeping the required returns relating to them.

Store-keeper's accounts.

59. The returns will consist of—

(1.) The daily issue return (Form No. 12), which is to be borne out by the receipts of the officers supplied. This return will include an abstract of issues for the month, posted from the totals of each day.

(2.) Statement of receipts, which will be in the same form as the daily issue account, but will show the receipts for the whole month without daily totals.

(3.) Half-yearly Balance Return (Form No. 13). These must be kept in duplicate, one copy in the books for record, and one to be transmitted to the Executive Engineer.

Account of Tools and Plant.

60. The entries in the returns of Tools and Plant will be distinguished from those of Stock, although both may be made in the same return if thought desirable.

61. Tools in use will be borne on the store-keeper's books under the head of "Tools in use with A. B.", or as the case may be. When no longer required, they will be received back by the store-keeper, and transferred to the heading for articles in store. If received back as unserviceable or requiring repair, the fact must be certified by the subordinate, stating the work or works on which the tools had been used, or that they were used for general purposes. The certificate should be accompanied by an order to the store-keeper how to dispose of them.

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62. If articles are sold by auction, the voucher for the Sales of stores. issue from store will be the account sale receipted by the cashier.

63. Each store-keeper must be required to take stock in Taking stock. presence of the Executive Engineer, or his Assistant, or a subordinate specially deputed, at least once in the year; not at any fixed period, but whenever the Executive Engineer may think proper. Articles found to be unserviceable on these or other occasions will be reported on as prescribed in chapter X, para. 4. If any discrepancy be discovered between the books and the stock actually on hand, the Executive Engineer will immediately cause the books to be corrected by making a regular entry of "found surplus in store," or "found deficient," or transferred to the head "unserviceable", as the case may be, and will report the circumstance to the Superintending Engineer. After this the Executive Engineer will take any steps that may be necessary to trace the cause of the discrepancy, and to punish any neglect that may appear on the part of the store-keeper.

64. The circumstance of stock having been taken is invariably to be noted on the first Balance Return sent in after the operation is completed, and the column headed 'actual' is only to be filled in when the article has been actually counted.

65. Similarly, when articles are lost, stolen, or destroyed, Accounts of losses. they must immediately be written off the accounts in the same way as if they had been issued; and a report will at once be made, the requisite enquiry being at the same time set on foot as required in chapter X, para. 3.

D.—CONTRACT AND PURCHASE ACCOUNTS.

66. Although the following rules for the accounts of contract and purchases provide for the measurement of, and payment for, contract work monthly, it is to be understood that they do not prevent settlement being promptly settled.

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made with contractors at more frequent intervals, when such an arrangement may be desirable. It is indeed only by prompt adjustment of contractors' accounts, and by paying them up for their work as frequently as it is convenient for them to receive payment, that the objectionable practice of making advances can be avoided. Punctuality in measuring up and paying for contractors' work is to be invariably practised.

67. Every payment to a contractor is to be on account of some particular work or service, which is to be specified in the entry of the transaction in the Executive Engineer's accounts, and on the contractor's receipt. The practice of making payments on general account to a contractor is prohibited.

68. Every payment made to a contractor is to be debited to the work on account of which it is made. The contract accounts in the Public Works books will therefore be based on the actual cash payments made.

69. Whenever a payment is made to a contractor, measurements showing the whole quantity executed up to date of the work on account of which the payment is made, are always to be recorded as in Forms Nos. 14 or 15. These measurements may be entered either on separate certificates for each work, as per Form No. 14, or in one bill or certificate as in Form No. 15, to embrace several minor works, measured for the first time on completion; in either case the certificate is to be prepared in duplicate, the counterfoil being kept by the officer granting the certificate.

70. When the contractor submits his own bill, he will do so in duplicate. Both original and duplicate will be attested by the sub-divisional officer in charge of the work, and the latter will be retained by him. These certificates should be numbered in order of issue.

71. Whenever practicable, the receipt for payment to a contractor should be entered on the back of the certificate. When this cannot be done, a separate receipt of the kind shewn in Form No. 16 A is to be furnished.

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72. Whenever payments are made otherwise than on measurements, as by way of advances, the receipt will be of the kind shown in Form No. 16B.

73. As a rule, the accounts of contract work, showing the Adjustment of work measured up and payments made, are to be prepared ^{contract work when to be made.} monthly; but in the case of small works, the execution of which runs over only a few weeks, it will be more convenient to measure up and pay for the work on its completion, and the agreements with the contractors should provide for this when practicable.

74. The above rule will not prevent an Executive Engineer from measuring up work and paying for it as frequently as he may desire. On the contrary, every effort should be made by prompt settlement with contractors to obviate the necessity for making advances beyond the value of the work done.

75. Payments made to a contractor in excess of the value of the work done as per certificates of measurements, or payments in advance, may nevertheless be passed by the Controller, and debited to the work concerned, if apparently reasonable; but such over-payment or advance, when not covered by adequate security, is to be reported to the Local Government in the monthly statement of objectionable items, for such orders as may be considered necessary; a report is also to be made to the Accountant General.

76. Accounts of contract work for labour only, the Accounts of materials being supplied by the department, should be rendered in the manner shown in Form No. 8, the payments made being entered in the contractor's account in the ledger.

77. Payments for task work, not done on regular contract, may be entered either in Form No. 16 like regular contract work, or in Form No. 8 for task work, as may be most convenient.

78. The above rules will not prevent small advances being made for miscellaneous services, not chargeable to any specific work, or head of service. Such payments are however not

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to exceed Rs. 50 each, unless under special authority, and any advances made beyond that sum, not covered by work done or service rendered, will be reported monthly by the Executive Engineer in the statement of 'objectionable items.'

The practice of making advances is discouraged. 79. Notwithstanding the license allowed in paras. 75 and 78, it will be the duty of Executive Engineers to abstain, as far as possible, from making advances on any account, and they should endeavour to maintain a system under which no payments are made excepting for work actually done.

Payments to Contractors to be made directly by Executive Engineer. 80. All payments to contractors will be made, as far as possible, by the Executive Engineer himself, by cheques to be paid directly to the contractors, and not conveyed to them directly or indirectly through the medium of subordinates.

Personal account to be kept with each Contractor. 81. A personal ledger account will be kept by the Executive Engineer with each contractor employed by him, showing on the one side the payments made, and on the other the value of the work done, as per certificates or bills filed (see Form No. 29). This account is to be closed and balanced monthly, and a copy furnished to the Controller. A copy should also be furnished to the contractor whenever he desires.

Account of petty Contractors. 82. In cases of petty contract work, and especially when several contractors are employed on the same work (as e. g. in constructing the embankment of a road or in excavating a canal), a more convenient way of exhibiting the account with the contractor is shewn in Form No. 17. By this arrangement a separate account is kept with each contractor, and only the sum of the transactions is carried into the contractor's ledger to a head 'Petty Contractors.' The work done and payments of the work chargeable to works will be shewn in day-books. This form may be used at the discretion of the Executive Engineer for all petty contracts not made on regularly accepted tenders.

Officer's accounts of purchases, (1) charged to work, 83. Purchases for works in progress paid for by the sub-divisional officer, either directly or through the imprest of a subordinate, will be charged in the cash-book, and entered in the cash account of the day-book concerned, the vendor's

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receipted bill, when such has been furnished, being sent up with the monthly accounts as a voucher.

84. The account of stock materials purchased by sub-divisional officers, for which vendors' bills are not received, will be rendered in Form No. 19. (2) brought on to Stock.

85. But dealers supplying stores should be encouraged to send in their own bills monthly, blank forms (Form No. 18) being supplied to them for the purpose. Receipts for the payments made should be taken on the back of the original bill. The dealer may supply a separate bill for the goods supplied to each sub-division, or one for the whole division, as may be most convenient. The paying officer will be responsible that the proper stamp is affixed to the receipt in every case.

86. In cases where the dealer is unable to submit his own bill to the Executive Engineer, for the purchases made directly by the latter, a list of purchases (Form No. 19) will be prepared in the Executive Engineer's Office. Executive Engineer's list of purchases.

87. This list will show the materials purchased by the Executive Engineer for works and for stock; the articles bought for the former will be entered on the day-books of the different works, those for the latter on the abstracts of stock received rendered by the sub-divisional officers or store-keepers.

88. When purchases are made on regular contracts, as for instance, a contract to supply a station or division with any articles required at schedule rates for a fixed term, such transactions should be recorded in the divisional contract accounts rather than in the purchase list. Accounts of purchases made on regular contract.

89. Purchases of road metal should be detailed in Form No. 20, before being brought into the regular contract or purchase accounts, unless in cases where it is supplied by lump contract. Road metal accounts.

90. All purchases should, as far as possible, be paid for directly by the Executive Engineer. Payment for purchases.

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Note Book 91. In addition to the regular accounts prescribed above, every member of the Engineer and Upper Subordinate Establishment will be expected to keep a note book, containing the original rough memoranda on which the entries in his accounts are made, showing the gangs of labourers counted, the measurements taken of works, and of materials received; with any other information calculated to assist in preparing the accounts and verifying the entries contained in them. This note book is always to be available for inspection by any superior authority.

Section 2.—ACCOUNTS COMPILED IN EXECUTIVE ENGINEER'S OFFICE.

Compilation of disburser's accounts. It has been already explained (para. 43, Section 1), that in so far as he is himself a disburser, the Executive Engineer will keep exactly the same accounts as a sub-divisional officer. The following section relates to the compilation of the accounts of the whole Division which takes place in the Executive Engineer's office.

Examination. 2. On the receipt of the Sub-divisional Accounts in the Executive Engineer's office, they must be carefully examined in detail, and their arithmetical accuracy tested by the Accountant. The entries in the copy of the Cash-book will also be carefully compared with the entries in the different detailed accounts of works, &c., and with the vouchers attached, and its balance compared with the cash balance return. The Accountant will attach his initials to every account thus examined in token that he has found it to be accurate.

Points for examination. 3. The attention of the Executive Engineer should be principally directed to seeing:—

- (1.)—That the Accountant has examined thoroughly the accounts as prescribed above.
- (2.)—That the cash-book has been prepared in proper detail, so that the entries in it can be readily abstracted under the recognized classified

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heads; also that those entries are repeated in their proper places in the different work accounts.

(3.)—That the quantities of labour and materials used are reasonable, compared with the amount of work done.

(4.)—That the day-books or other accounts of works have been clearly prepared, are supported by proper authority, and admit of being compiled in the prescribed form. If he finds himself unable to understand any of the accounts, they should be at once returned to the sub-divisional officer to be made clear, or the latter should be required to attend the Executive Engineer's office to furnish the needful explanation.

4. The initials of the Executive Engineer should be attached to every account examined by him, in token of the fact, and that to the best of his belief the account is complete and satisfactory. At the same time the Executive Engineer should record upon the day-books, or other accounts of works, the check measurements which he may have made.

5. In order that what follows in this section may be clearly understood, it may be as well to note here, that in addition to a compilation of the cash transactions of his division, the Executive Engineer is charged with the duty of keeping the accounts of his stock transactions.

6. It has been explained in S. O. No. 44 of 1864 that the Public Works Stores are divided into the two main classes of 'Tools and Plant,' and 'Stock.' The expenditure on account of the first named class appears as a final charge in the accounts of the year as soon as incurred; the articles purchased or manufactured by this expenditure are henceforth borne on the books in numerical returns only; and the responsibility of the departmental officers is limited to their safe custody and preservation.

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and Stock. 7. But expenditure on account of materials belonging to the second class is charged in the first instance to a suspense account termed 'Stock,' which account is relieved as the materials are issued for use on the works, by being credited with their value; or is charged direct to works as explained in para. 9.

Stock and cash accounts. 8. Thus the accounts to be kept and rendered by the Executive Engineers will comprise both the cash and stock transactions of the division; but the two will throughout be kept quite separate and distinct.

Materials will usually be charged direct to works. 9. Materials when purchased are as a rule to be charged direct when paid for to the works on which they are used, and only those materials will be brought on to the Stock accounts which are purchased for general purposes, or the subsequent application of which cannot be ascertained at the time of purchase. Thus the Stock accounts will be kept down to the lowest possible dimensions. The Forms shew how it is provided that this procedure shall not unduly affect the rates charged on work done.

Booking the accounts. 10. The accounts of sub-divisions having been examined as above described will next be carried through the Executive Engineer's books.

Cash Abstract Book. 11. The first book to be posted is the Abstract Book of Cash Receipts and Payments (Form No. 21). This is posted from the Sub-divisional and Executive Engineer's Cash Books, each entry being entered in detail in the proper column.

of Cash Receipts. 12. The Abstract of Cash Receipts is divided into the following heads, which comprise all the sources of receipts of public money by officers of this department:—

- 1.—Treasury drawing account, for credits granted.
- 2.—Cash from Treasury, for cheques cashed and placed in chest.
- 3.—Miscellaneous Imperial Receipts, comprising rents; fines; surplus cash found in chest; tolls (imperial); sale of grass, fruit, &c.; sale of tools and plant; recoveries for barrack damages; over-payments refunded.

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4.—Miscellaneous Local Receipts, comprising ferry or boat-bridge collections; staging bungalow receipts.

5.—Income Tax.

6.—Stock Sales, for amount of sales realized.

7.—Barrack Department, for payments for work done.

8.—Tuccavee Account, for recoveries.

9.—Miscellaneous advances, for recoveries.

10.—Deposits, for cash received in deposit.

11.—Transfers within division, for advances by Executive Engineer to a sub-divisional officer, or transfers from one sub-divisional officer to another.

12.—Transfers from other divisions, for cash received from any other public works divisions.

13. The Abstract Book of Cash Payments shows in like manner all the cash payments made throughout the division in the month, classified under the following heads—

- 1.—Cheques cashed, by treasury cheques cashed and placed in chest.

Expenditure on Budget Heads, divided under the main heads of—

- 2.—Original Works.
- 3.—Repairs.
- 4.—Establishment, divided into Salaries, Travelling Allowances, and Contingencies.
- 5.—Tools and Plant.
- 6.—Stock Purchases, for cash paid for purchases or advanced to Contractors for supply of Stock.
- 7.—Stock, for manufacture and carriage of Stock materials.
- 8.—Barrack Department, for expenditure on account of the same.
- 9.—Tuccavee Works, for ditto.
- 10.—Miscellaneous advances, including all items which cannot be charged to any specific head or work, as e.g., payments on account to a gang of

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labourers or mechanics, who are to be employed on various works; advances of pay to subordinates, &c., &c.

11.—Deposits, for refunds of deposits.

12.—Transfers within division, for advances made by Executive Engineer to sub-divisional officers, or transfers of cash from one sub-divisional officer to another.

13.—Transfers to other divisions and departments; for cash payments made to or on account of any other Division; or to Civil Officers in the same Province; or to any other Department.

14.—Miscellaneous receipts of the Public Works Department, for amount of the same paid into the Treasury.

15.—Profit and Loss, for cash lost.

Cash transfers. 14. The Abstract Book is completed by adding at foot of the sub-divisional cash entries all book transfers of cash to be debited or credited to other divisions, as per letters of advice received; also the credits to be afforded to the miscellaneous advances account, for advances worked off. (See para. 96.)

All these heads rarely required. 15. It is unlikely that the cash transactions of any Divisions will ever be so numerous and diverse as to require entries under all or even many of these heads of receipts and payments; but every item of receipts and expenditure in the Public Works Department will fall under some one of these heads, and under no other.

Cash Account Current. 16. The Abstract Book as above described contains a record of all the cash transactions within the division, as well as of the cash payments made beyond the division on account of it; and from it the monthly Cash Account Current (Form No. 22) is next prepared.

Divisional transfers omitted. 17. The Cash Account Current being a record of the cash receipts and disbursements of the division, does not take note of the inter-divisional transactions. The transfers of

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cash from the Treasury to the chest, and the transfers of cash between sub-divisions are consequently omitted from this account; on the other hand it shews on the debtor side the miscellaneous advances adjusted, and includes them in the account of works per contra; it also shews the transfer payments made in other divisions, which, although cash actually paid on account of the division, have not appeared in any sub-divisional cash-books.

18. The stock accounts are next prepared. The sub-Stock divisional abstracts of materials received and issued are first completed as to rates and values, and are then posted into the Stock Abstract Book (Form No. 23). This consists of three parts.

19. The first part shows the sources of receipt and heads Part I. of account to be credited, and brings together the total charges debitable to the account of Stock in the different sub-divisions.

The different heads the credits to which make up the total debit to stock are—

- 1.—Cash, for payments on account of manufacture and carriage of Stock.
- 2.—Stock Purchases, for value of stock purchased or received from contractor during the month.
- 3.—Stock, for stock materials used up in manufactures, and for value of materials manufactured.
- 4.—Value of materials received from old or dismantled buildings, or found surplus.
- 5.—Miscellaneous advances and payments, for value of recoveries in stock.
- 6.—Transfers within division, for value of materials issued from one sub-division to another.
- 7.—Transfers from other divisions, including London Supplies.

20. Part II of the Stock Abstract Book collects the Part II. credits to the stock accounts of the sub-divisional accounts,

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for value of stock issued, and details the different heads of account to be debited, which are as follows:—

- 1.—Original works.
- 2.—Repairs.
- 3.—Tools and Plant, for value of stock issued in making up the same.
- 4.—Stock Sales, for value of stock materials sold.
- 5.—Stock, for value of stock materials issued to manufacture.
- 6.—Barrack Department, for value of stock used in making up supplies for that Department.
- 7.—Tuccavee works.
- 8.—Transfers within Division.
- 9.—Transfers to other Divisions or Departments.
- 10.—Profit and loss, for value of materials lost or destroyed.

21. As was noticed above (para. 15) regarding the heads of the Cash Abstract Book, the whole or even many of these heads of stock receipts and issues will rarely be required for any one Division.

Part III.

22. Part III of the Stock Abstract Book shews the same total values of receipts and issues, but distributed by the sub-heads or classes of materials into which Stock is divided, for posting into the Stock Ledger in the manner explained further on.

Stock Account Current.

23. The monthly Stock Account Current, Form No. 24, is then prepared from Parts I and II of the Stock Abstract Book. The entries in it differ from those in the latter in that the transfers between sub-divisions, which cancel each other, are excluded.

Day-book completed.

24. The Day-books of works will now be completed by entering the values of stock issued to the works, and also the values of materials charged direct to the works, which have been returned in the Day-books of sub-divisional officers, but have been paid for by the Executive Engineer. The receipts of stock in the purchase lists and contract accounts will also

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be carefully compared with the charges debited to stock in the Abstract Book, so that the correspondence of the debits and credits on this head of account may be complete. The recoveries from the account of 'miscellaneous advances' must also be duly charged to the works concerned. The Day-books and other accounts of works are then posted into the Register of Works (Form No. 25).

25. The Register of Works contains a record of every original work or repair estimated to cost more than Rs. 200, shewing the expenditure month by month compared with the Day-book. But when a work is completed in the same month in which it was begun, it need not be entered in the Register.

26. In the case of works the estimate for which does not exceed Rs. 500 each, the Works Register will shew merely the charges against the work in cash and stock; but for all other works the expenditure will be classified against the different sub-heads of the estimates, and rates struck monthly on each description of work done up to date.

27. The Register of Works will be supplied with an index neatly kept for ready reference.

28. So soon as the register of works is posted, the Monthly Schedule of Expenditure (Form No. 26) should be prepared, which, with the Cash and Stock Account Currents, has to be submitted to the Controller for audit.

29. The Schedule shows in a clear form the expenditure in cash and stock on each work in progress, as well as all other expenditure of the month. The left side shews the estimate or authority on which each work has been undertaken, the expenditure up to date, and the rates at which the different items of the estimates have been executed. On the right hand is entered the cash expenditure and value of stock issued during the month. The entries on the left hand will be obtained from the Register of Works. The Schedule also gives the particulars of the different items of receipts during the month.

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Items of works not in progress. 30. Items of a work which are not in progress during the month, but on which expenditure has been previously incurred, need not be detailed in the schedule, but may be lumped together as "other items." (See examples in the Form.)

Rates on petty items. 31. Rates need not be struck on such items of an estimate as cost less than Rs. 50.

Works up to Rs. 500 how entered. 32. Works estimated to cost not more than Rs. 500 each need not be detailed by sub-heads, but only the total cash and stock expenditure need be shewn in the Schedule.

Contract work how shown. 33. Contract work will be detailed in the Schedules in the same way as work done by departmental labour. But when the payment made to a contractor is in excess of the value of the work done by him, the value of the different items of work done as per the contract certificate will be detailed, and the balance of the advance made will be shown as payment to contractor. Similarly when the value of work done exceeds in amount the payments made to the contractor, the amount due to him will be deducted, and the difference will be the amount chargeable in the Schedule and Register of Works.

Classification of Schedule. 34. The Schedule will be detailed in the following order:—

- Original Works.
- Repairs.
- Establishment.
- Tools and Plant.
- Stock, divided into manufactures and carriage.
- Stock Purchases.
- Barrack Department.
- Tuccavee Works.
- Deposits repaid.
- Miscellaneous Advances.
- Advances to Civil Officers.
- Transfers.
- Profit and Loss.
- Stock Sales.

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The total of each of these heads will obviously correspond with the corresponding charges in the cash and stock accounts current, and the accounts should be compared for this purpose.

35. Original Works and Repairs should be detailed in Works, the Schedule under the heads—

- Military,
- Civil,
- Agricultural,
- Communications,
- Miscellaneous Public Improvement,

thus following the classification used in the Budget Estimate.

36. Works executed from Local Funds should be distinguished by the word 'Local.' Local Fund works.

37. Establishment will be shown under the three heads, Salaries, Travelling Allowance, and Contingencies. The first two will be entered in the lump, the details being given in the acquittance rolls. Establishment.

38. The expenditure on Tools and Plant will be detailed against the different sanctioned estimates or other authorities for incurring the expenditure, in the same way as Original Works and Repairs. Tools and Plant.

39. Manufactures will be detailed like Original Works, the progress or out-turn being shown. Manufacture.

40. The account of expenditure on Barrack Department will show the amount incurred against each Indent, but no further detail. Barrack Department.

41. Tuccavee Works will be shown in the same way as Original Works; like them they will also be entered in the Register of Works. Tuccavee Works.

42. The Schedule of Deposits will specify the names of Deposits, the parties to whom the deposits have been repaid, and the particulars of the item.

43. The items of miscellaneous advances, and transfer payments, will all be detailed in the Schedule. Other charges.

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Journal and Ledger. 44. The Schedule having been prepared, and the total entries under each class of service carefully compared with the corresponding entries in the accounts current, and cash and stock abstract books, the Journal and Ledger should now be posted.

Ledger 45. The Ledger (Form No. 28) contains in a compressed form a record of the transactions of the division, and fulfills the same functions for the accounts of the year that the Account Current does for the accounts of the month.

kept by double entry. 46. The Ledger will be kept by double entry, that is, every entry will be posted twice into it, once on the Dr. and once on the Cr. side, so that the sum of the entries on each side of the books will always be equal.

Meaning of terms Dr. and Cr. 47. An explanation of the proper use of the terms Dr. and Cr. may here be useful. When cash is received, the account 'Cash' is debtor, and the person paying it, or the account on which it is paid is creditor. When cash is paid, Cash is creditor, and the person to whom it is paid, or the account for which it is paid is debtor. The Dr. and Cr. entries in the stock accounts are based on the same principle.

48. The correctness of the entries to be made in the books will, therefore, depend on a correct appreciation of the accounts on which payments are made, or received, and the main principle to be held in view in keeping the Public Works books, is that the heads of account in that department are always "service," and not "personal," heads.

49. Thus, when cash is received from a Treasury, 'Cash,' and not the person who receives the cash, is Dr., and the account 'Government' and not the Treasury, is Cr., the Treasury being merely the agent of Government in the transaction. For the same reason, miscellaneous receipts realized in this department, when paid into a Treasury, are debited to the account 'Government,' and credited to the account 'Cash.'

50. In like manner advances made to Civil Officers are debited to 'Transfers' and not to the different Civil Officers

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concerned; because the Executive Engineer is merely the agent of Government in making the advance, and has no further account with the Civil Officers, the payment so far as he is concerned being a final one.

51. When cash is realized for sale of stock, Cash is Dr. ^{Stock Purchase and Sales account.} because cash is received, and the account 'Sales of Stock,' and not the person who pays for it, is Cr. In like manner when payment is made to a Contractor, Cash is Cr., and the work on account of which the payment is made is Dr.; no note being taken in the Ledger of the particular Contractor, whose account is entirely supplementary to the regular books. (See para. 60, and para. 81, Sec. I.)

52. The Ledger will have the following heads of account. ^{Heads of Ledger.}

1.—Cash: which is Dr. for all cash received, and Cr. for all cash paid.

2.—Government: which is Cr. for letters of credits issued, Income Tax and other miscellaneous receipts realized; and Dr. for miscellaneous receipts paid into Government Treasuries.

3.—Original Works: }
4.—Repairs: } Dr. for all expenditure
5.—Establishment: } incurred on them.
6.—Tools and Plant: }

7.—Stock: which is Dr. for the value of all articles brought on to stock from any source; and Cr. for value of all stock (1) used on works, (2) sold, (3) issued beyond the division or in any other way.

8.—Stock Purchases: which is Dr. for all payments for purchase of materials, and Cr. for value of all materials received into stock by purchase.

9.—Transfers: Dr. for all cash and stock transferred to or paid on account of other divisions or departments; Cr. for all cash received from other divisions or departments, or paid by other divisions and departments on account of this

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division; also for stock received from other public works divisions, and for London stores. This account is so termed because the adjustment of the items which fall into it is transferred to or from other divisions or departments, through the Controller's books.

10.—Miscellaneous advances; which is Dr. for all advances and payments on miscellaneous accounts, *i. e.*, which are not chargeable to any specific head of service, and for all advances of pay to persons attached to the division; and Cr. for the same when they are realized in cash, or through work done.

11.—Barrack Department: Dr. for all expenditure incurred on account of it, and Cr. for all cash recoveries. This head is also Dr. or Cr., as the case may be, for the profit or loss accruing on the year's transactions, in the manner to be presently explained. (See para. 63).

12.—Tuccavee Works: Dr. for expenditure, Cr. for Cash recoveries.

13.—Deposits: Dr. for deposits received, Cr. for all deposits refunded.

14.—Profit and Loss: Dr. for all losses of cash and Stock, Cr. for all surplus cash found, and in certain cases for surplus stock.

53. These are the only heads of accounts which may be opened in the Executive Engineer's Ledger. On the other hand it will seldom happen that all of them will be required for any one division, and only so many heads need be opened by each Executive Engineer as he actually requires.

54. The Ledger is posted from the Abstract Books, but the particulars of the entries in the Accounts 'Transfers,' 'Barrack Department,' 'Deposits,' and 'Profit and Loss,' which must be entered in full, will be obtained from the Schedules and Cash-books. The account 'Miscellaneous Payments and Advances' may either be posted in detail from the Schedule,

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or the total monthly charge may be entered in the Ledger in the lump, and the details kept in a supplementary register, whichever may be most convenient.

55. The total Dr. and Cr. entries of the Ledger for the month, under each head of account, are posted into the monthly Ledger Trial Balance (see last folio of Form No. 28). The sum of the two should obviously be equal to each other.

56. The Journal (Form No. 27) is next posted. This book Journal has money columns on the right and left of the page, for the Dr. and Cr. entries, and is posted from the Abstract Books.

57. The Journal will usually have only four entries, or Journal classes of entries, each month, *viz.* :—

I.—Cash Dr. to Sundries, *i. e.*, Sundry [more than one] accounts: for the Cash Receipts from various sources, *viz.*, Government, for letters of credit; Stock, for stock sold; &c.

II.—Sundries Dr. to Cash for cash expenditure; the sundry accounts being Original works, Repairs, and all the recognized heads of account on which cash has been expended.

III.—Stock Dr. to Sundries: for value of stock received in store.

IV.—Sundries Dr. to Stock: for value of stock expended.

58. The Journal proves the accuracy of the Ledger. The latter being posted from different accounts (*viz.*, the Cash-Book, Schedules, &c.), an item might possibly be omitted from both sides of the account, and the error escape detection, for the Dr. and Cr. entries would still be equal. The accuracy of the Ledger is therefore tested by the agreement of the total Dr. and Cr. entries with the total of the Journal entries for the same month; because the Journal, being posted from the Abstract books, must necessarily embrace the whole transactions of the month.

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Erasures prohibited.

59. No erasures are to be made in either Journal or Ledger; erroneous postings must be rectified by writing back the error (see illustration at page 3 of the Journal and folios 5, 6 and 8 of the Ledger); and errors in figures must be altered by scoring them through, and inserting the corrected figures in red ink. The same rule is to be observed regarding mistakes in the Cash-book.

Subsidiary Ledger of contractors' accounts.

60. It has already been explained (para. 51) that the accounts of contractors will not appear in the main ledger. Cash payments to contractors are charged to the works on account of which the payments are made: i. e., cash is Cr. and works are Dr.; so that it is not possible to debit the contractors in the Ledger with the same payment, and yet maintain the system of double entry. The personal accounts of contractors will therefore be kept in a supplementary Ledger (Form No. 29), in which each contractor will be debited with the cash payments to him, and credited with the value of work done as per certificates. These entries will not be passed through the Journal.

Accounts of petty contractors.

61. A separate account need not however be kept in the Ledger with each petty contractor; one head for petty contractors will suffice, the details being given in the monthly petty contract account (Form No. 17).

Ledger balanced yearly.

62. The Ledger will be closed at the end of the year. The Budget heads of service, Original Works, Repairs, Establishment, and Tools and Plant, will be cleared by carrying the accounts at debit of them to the head 'Government,' 'Transfers' and 'Profit and Loss' will be closed in the same way. The remaining heads of accounts, viz., Government, Stock, Stock Purchases, Barrack Department, Tuccavee Works, Deposits, and Miscellaneous Advances, will be closed by being carried to the account 'Balance,' the Dr. and Cr. entries of which will obviously be equal.

Barrack Department profit and loss account.

63. But before the account 'Barrack Department' is closed, the profit or loss of the year has to be charged. This profit or loss is the difference between the price paid by the Commissariat for work done, at the estimated rate, and the actual cost of the work. The amount should be calculated on the

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indents completed during the year, whether paid for or not; if these indents have been executed at a profit, 'Barrack Department' will be credited and 'Government' debited; if at a loss, the converse entries will be made.

64. The entries described in the two preceding paragraphs should also be passed through the Journal. Balance account to be journalised.

65. At the commencement of the year the Ledger will be re-opened by journalizing the entries contained in the 'Balance' account of the previous year. Ledger how opened.

66. The Divisional Ledger contains an account 'Stock,' which comprises in an abstract form all the transactions under this head. But the great importance of the stock transactions in most divisions render it necessary to keep them in considerable detail, and with great care and accuracy, and for this end special accounts of stock are required to be kept by every executive engineer. Stock accounts.

67. The principle on which these accounts are framed is that the returns of stock shall be kept separately by sub-divisions as regard quantity, so that each sub-divisional officer may have a clear record of and be held responsible for the articles under his charge, but that the whole stock of the division should be dealt with as one account in regard to money values. This arrangement is effected by the following accounts:—

- 1.—Sub-divisional Stock Register.
- 2.—Stock Ledger.
- 3.—Stock Sub-Ledger.

68. The sub-divisional Stock Register (Form No. 30) is posted monthly from the sub-divisional officer's statement of receipts and issues (Form No. 11). The balance at the end of half-year should be carefully checked by the balance return (Form No. 13) to be submitted by the sub-divisional officer, and any discrepancies at once enquired into. The column for balance as actually counted will be entered from the return of the officer by whom the count has been made, who may be either the sub-divisional officer in charge, or some one specially deputed by the Executive or Superintending Engineer for the purpose. Stock Register.

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Discrepancies how adjusted. 69. Trifling discrepancies between the nominal or book and actual balances, may be disregarded, but any serious discrepancies must be at once enquired into and reported to the Superintending Engineer. But in every case the register for the succeeding half-year will open with the actual balances when they differ from the book balances.

Stock Ledger. 70. The Stock Ledger (Form No. 31) has a separate account for each of the eleven sub-heads into which the stock of the department is divided, viz. :—

- Small stores.
- Building materials.
- Timber.
- Metals.
- Fuel.
- Thatchers' materials.
- Painters' stores.
- House fittings.
- Cordage.
- Miscellaneous.
- Manufacture of stock.

It is posted from Part III of the Stock Abstract Book, and the sum of the Dr. and Cr. entries of the stock ledger, as per the monthly check balance sheet, will clearly correspond with the Dr. and Cr. entries under the head stock in the main ledger.

Sub-heads of Stock. 71. The procedure above described provides for keeping the stock accounts grouped in main classes called sub-heads; it follows that while the money value of the sum of the articles on hand comprising a sub-head is shown on the books, the value of each article or each description of articles, as *e. g.*, bricks, lime, &c., is not shown. All the articles of stock are however priced half-yearly, and the rates at which they should be charged are adjusted at the same time, in such manner that the aggregate of the values assigned to the different articles in store throughout the division will make up the sum at debit of Stock in the books. The mode of effecting this operation is explained at length in that part of the notes on the forms, which refers to the Stock Register.

Stock Sub-Ledger. 72. But although the method of grouping items of stock by sub-heads is sufficiently accurate in dealing with articles of small value, those articles in which the transactions are

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important and the values large require to be dealt with in greater detail. For this purpose the Stock Sub-Ledger (Form No. 32), is prescribed, for exhibiting a separate account of each important Stock item. The number of such items to be selected for separate exhibition will be determined in each case by the Executive Engineer, but ordinarily its use may be conveniently restricted to the items, bricks, lime, &c., composing the sub-head 'Building materials.'

73. Another use of the Stock Sub-Ledger is that by means of it, actual instead of average rates may be employed and charged in the accounts of works; the rates also may be varied from time to time according to fluctuations in the cost of manufacture or purchase, without waiting for the half-yearly adjustment of all the stock rates. Further, it may often be advisable to keep the account of an article (as *e. g.*, lime) in store at one station, separate from the account of the same article in other parts of the division, so that the actual cost of the article at each place may be charged to the work, instead of an average rate being struck on the lime accounts of the whole division.

74. For the accounts of manufactures, in which it is essential that the actual results should be distinctly recorded, a separate account will be kept in the Register of Works of each manufacture. Thus, if two subordinates have each charge of a set of brick or lime kilns, their accounts should not be dealt with as one, because they happen both to be making the same class of articles, but two accounts should be opened, as *e. g.*, 'brick-making under Overseer A,' and 'brick-making under Overseer B.'

75. Each manufacturing account will be charged with all the expenditure incurred upon it, and will be credited with the value of the out-turn, month by month. The value of the out-turn must often be determined arbitrarily, especially in the early stages of the manufacture. Thus, *e. g.*, in the case of lime-burning, the lime produced has to be charged with the cost of the kiln, as well as with the cost of the labour and materials employed in the actual operation. The first item should evidently not be charged upon the lime made in the first month, but should be distributed over the whole out-turn from first to last; and this can only be done

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by crediting the manufacture arbitrarily with the value of the articles produced, upon rates assumed from month to month on the best data available, the account being adjusted when the manufacture is completed by the necessary debit or credit entry to close it without a balance. (See illustration in Form No. 26 B).

Carriage of stock.

76. The cost of carriage of stock to works will be charged in the day books or other accounts of the works; the cost of carriage of stock from place to place to remain in deposit, will be charged to the sub-head of stock concerned.

77. Stock supplied to works under execution by contract, will be charged to the works. The value of such stock, if he agrees to accept it, may also be charged to the contractor, like cash, upon the contract certificate, and in the contractor's ledger; but the charge must be vouched by the contractor's receipt in token of his acknowledgment of the debit.

Use of Stock Purchase account.

78. It may here be explained that the use of the Account 'Stock Purchases,' is to avoid the complication and difficulty that would be occasioned throughout the Stock accounts and returns, if the debits and credits to the account 'Stock' were based on the actual cash transactions instead of on the values of stock received and issued, whether paid for or not. By means of this suspense head the whole accounts of the transactions relating to Stock taken together are founded on the actual cash transactions; but the entries under the ledger head 'Stock' are based on the values of Stock received and issued, and the adjustment of the cash payments is effected in the 'Stock Purchases' accounts. A Dr. balance in the latter account will shew that more stock has been paid for than has been received; a creditor balance will shew that some stock has been received which has not been paid for.

Sales of Stock.

79. The same account will be employed whenever the Executive Engineer may have occasion to sell stock. In this case the account would be styled 'Stock Purchases and Sales'; it would be Cr. for the cash received, and Dr. for the value of the stock sold.

Stock received from other departments.

80. Stock received from any other department is not to be brought on to the books at a money value. The amount

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should either be taken as a reduction on the estimate of the work on which the stock is used, or to reduce the rates of the articles belonging to the sub-head concerned, as may be most suitable.

81. Road metal purchased is charged against the estimates on which it is supplied. But as it is often kept in store at the road side before being laid down, a monthly statement of receipts and issues (Form No. 33) will be filed in the Executive Engineer's Office, showing the operations in each mile. Separate returns may be kept for metal collected for annual repairs or renewals, and for metal collected for petty repairs, if found convenient.

82. A rate book (Form No. 34), showing the cost of supplying metal to each mile of road, will also be kept in the Executive Engineer's Office.

83. A half-yearly balance return of road metal similar to that required for Tools and Plant will be furnished to the Controller.

84. The above rules for the accounts of road metal are based on the supposition that it is paid for and brought on to store monthly. But in cases of a lump contract to supply metal to a line of road, it may be found more convenient not to take over the metal until the whole contract is complete. In such cases, although returns of the work done will be rendered to the Controller as voucher of the payments on account made to the contractor, the sum of those payments will be charged in the Schedules and Register of works as an advance to the contractor, until the metal is finally measured up and taken over on completion of the contract.

85. The monthly accounts to be submitted by the Executive Engineer to the Controller, in addition to the Cash Balance Return, will consist of—

- Cash Account Current.
- Stock Account Current.
- Schedule of Expenditure.
- Abstract of Ledger (Form No. 35).
- Copy of Contractors' Ledger (for the month only).
- Copy of Petty Contractors' Account.
- Schedule of adjustments of the account of Miscellaneous Advances (Form No. 36).

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Vouchers to accompany. 86. The accounts will be accompanied by vouchers as follows: receipts of contractors for all payments, either on the contract certificates, or separate, as the case may be; Contract Certificates; Requisitions for petty works; Acquittance Rolls receipted for payments to Establishment (Form No. 37); Accounts Sales of Stock sold; Invoices of Stock transferred; Receipts for all miscellaneous payments, including transfers and advances, exceeding 50 Rs.; and a copy of Part III of the Stock Abstract Book.

Statement of objectionable items. 87. The monthly accounts will also be accompanied by a Statement of objectionable items (Form No. 38), in which the Executive Engineer will record everything objectionable in the accounts, especially excessive charges for purchases, or rates for work, and cases of work undertaken without sanction, or without estimate, or without budget appropriation.

Objectionable items in accounts of subordinates. 88. Under the system of account above described the executive engineer will receive credit monthly for the whole of his cash expenditure, including the disbursements of his subordinates. But should he object to any items in the accounts of his subordinates, he should notice them in the objectionable item statement, and specify whether he considers the amount should be retrenched, when, if the Controller and Superintending Engineer concur, the retrenchment will be enforced.

Retrenchments when to be made. 89. It should be held, however, that a money retrenchment from a subordinate's pay will usually be the least fitting penalty in such cases; extravagance, carelessness, and bad work, will be suitably noticed by reprimand, stoppage of promotion, reduction in grade, or even removal from the department, according to the nature of the offence; and a retrenchment of pay should, as a rule, be limited to cases of expenditure being incurred in distinct opposition to orders, and to cases of dishonesty. And whenever a retrenchment has to be enforced, it will seldom be desirable to retain the person retrenched in Government employ. The proper check on the waste or misappropriation of money is to be looked for in the vigilant care and good management of the Executive Engineer and the senior officers serving under him, rather than in any system of retrenchments from the pay of members of the department.

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90. The accounts of each month are to be rendered to the Controller by the end of the succeeding month, and in order that this may be done, the executive engineer should require the prompt and punctual submission to his office of the accounts of sub-divisional officers.

91. The monthly accounts of sub-divisional officers are, under ordinary circumstances, considered as due in the Executive Engineer's office on the 5th of the month following that in which the expenditure took place, if the sub-divisional officer be within a day's post; if the distance of the sub-divisional officer be greater, a day more will be allowed for each day's post.

92. In the event of the Executive Engineer not receiving the accounts of a sub-divisional officer within a week after they are due, he should relieve him of his charge, leaving him to complete his accounts, and report the circumstance to the Superintending Engineer. A similar course may be adopted when delays of less duration are of frequent occurrence.

93. If the monthly accounts of a sub-division are not received by the end of the succeeding month, the divisional accounts should be prepared without them, the cash advances made to the sub-divisional officer being shewn as part of the cash balance against him, and the omission of the accounts being noted on the account current; in such case the detailed disbursements will be incorporated in the divisional accounts in the month when they are received.

94. The Executive Engineer will prepare a monthly bill for the salaries, and another for the travelling allowances for the whole establishment of the division (Forms Nos. 39 and 40); these should be despatched to the Controller's office for audit before payment, on or after the last day of each month, the travelling bill being sent with the diaries referred to in Chapter XV through the Superintending Engineer. The disbursement of salaries or travelling allowances before preaudit, except on competent authority, is prohibited.

95. Payments of salaries should be made as far as possible directly from the Executive Engineer's Office, by cheques when convenient. Such payments should be charged at once

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to the head Establishments, and not as advances to sub-divisional officers, and will consequently not be brought into the cash accounts of the latter.

Deduction of Income Tax. 96. When salaries are paid in specie, the net amount, after deducting income tax, will be paid, but the gross amount will be charged in the cash book, the income tax being credited per contra. But when salaries are disbursed by means of cheques, the cheque will be drawn for the gross amount, and the income tax will be recovered in specie.

Payments to funds. 97. Payments to funds and family remittances will be made by the Executive Engineer, or other member of the establishment, from his private purse, and will not appear in the Public Works Accounts.

Distinction between transfer and miscellaneous advance accounts. 98. The management of transfer accounts requires care to ensure prompt adjustment and prevent mistakes. When cash is paid on account of another division, as e. g., an advance to a subordinate transferred elsewhere, the account 'Transfers' will be debited, and the transaction so far as the first division is concerned, will be a final one. But prompt advice should be sent to the Executive Engineer of the division to which the subordinate is transferred, who will thereon credit the account 'Transfers' and debit the account 'Miscellaneous Advances.' When the advance is recovered, he will credit the latter account and debit 'Cash.'

99. A similar procedure will be adopted when purchases are made by one Executive Engineer on account of another; such payments will be debited by the paying officer to 'Transfers,' and by the officer on whose account they are paid to the 'Stock Purchases' account.

100. Advances made to subordinates or others attached to his own division will be debited by the Executive Engineer at once to the account 'Miscellaneous Advances.' So will be also all advances to officers of other departments for supplies, as e. g., to a Collector to supply workmen, or to procure materials.

101. The procedure for carrying Transfers and the recoveries of Miscellaneous Advances through the books has been already explained (See para. 14).

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102. In dealing with Deposits, a clear distinction is to be made between Cash and Government securities. The latter will not be brought into the cash or deposits accounts, but will be forwarded through the Controller for safe custody in the Government Treasury or Bank. A Register will be kept by the Controller of all securities passing through his office. The interest on such securities will be drawn by the Executive Engineer, on the application of the depositor, from the Treasury by means of transfer receipts, for which payment will not be required from the Executive Engineer. The transfer receipt on delivery will be made over to the depositor, and will not be carried through the Cash Book.

103. When a depositor applies to have his cash deposit converted into Government securities, the Executive Engineer will charge the amount actually paid for purchase of such securities to the debit of his Deposit Account, which will be henceforth reduced to that amount, and will forward the securities to the Controller for custody as above.

104. Similarly when a depositor applies to have his deposits placed in the Government Savings Bank, the amount will be remitted by transfer receipt, the account 'Deposits' being debited; the amount will be henceforward recorded in the Savings Bank Books and will disappear from those of the Executive Engineer.

105. An Executive Engineer succeeding to charge of a division permanently or temporarily, shall at once look into the accounts, and see to the early adjustment of the miscellaneous advances; it will also be his duty to see that the balances standing against the other ledger heads are supported by proper vouchers, and are entered in sufficient detail to be thoroughly intelligible. He should also examine into all office books and records, and make a report of any arrears of defects which may appear in them to the Superintending Engineer and Controller.

106. All the departmental accounts are to be kept in the most open and public manner. All disbursements and charges of whatever sort connected with the public service must be clearly brought forward in the public cash accounts of the

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division, and no irregular, separate, or local accounts or funds are on any account to be permitted to be kept. The confusion of private and public cash transactions is most strictly to be guarded against.

107. Further the Executive Engineer shall be in account only with the Public Works Controller in respect of all the public money under his charge from whatsoever source received and whether Local or Imperial.

108. All Account Books and Records connected with the expenditure in the Public Works Department are Government property, and must be given up by every person to his successor in cases of transfer, and to his departmental superior whenever demanded.

109. Fractions of pies will be omitted in all accounts.

110. No commission or dustooree is to be received by any person in the department, nor is commission or dustooree to be allowed except in ordinary course for agency in the purchase of stores, or on regular sanction of Government.

Executive Engineer to be in account only with Controller.

Account Books are public property.

Fractions of pies. Commission or dustooree.

CHAPTER XX.

Duties of Controller's Office.

Section 1.—BUDGET CREDITS AND APPROPRIATIONS.

1. The first duty in connection with the accounts of the Budget Register. Department is to regulate the issues of credits to executive engineers. The mode of issuing the credits is laid down in Standing Order No. 56 of 1864. The check on the issue will be determined by the Budget Register (Form No. 41).

2. The object of the Budget Register is to record in a its use. methodical way the allotments for public works of imperial funds, and of such portions of the local funds as have to be disbursed by the agency of the Public Works Department; and to show the alterations made in the course of the year from the original budget-estimate, arising out of transfers of appropriations between different heads of service and between specific works.

3. The Budget Register is in three parts. Part I shows Part I. the original appropriations made at the commencement of the year to each head of service, and the variations made in those appropriations in course of the year, also any increase or decrease of the total grant of the year, the authority for the change being quoted in each case. The state of the appropriations standing at credit of each head of service at the end of the month is shown by the monthly balance.

4. Part I contains columns shewing the total appropriations for Original Works and Repairs under each of the five sub-heads, Military, Civil Buildings, Agricultural, Communications, and Miscellaneous Public Improvement; for Establishment; and for Tools and Plant. The variations made in the appropriations for specific works are detailed in the Sub-Journal.

5. It is particularly to be observed that no appropriation can be made to any work or head of service, without a corresponding decrease of the appropriation made to some

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other work or head of service, except in the case of an addition to the total budget grant of the year; and that consequently the sum of the appropriations made to the different heads of service will always be equal to the total budget grant for the time being.

Part II of register.

6. Part II is a record of the specific appropriations made against the lump sum grants for minor works. It is to be observed that the appropriation of a sum from the grant for minor works to a specific work does not constitute a reduction of that grant; and that only transfers of portions of that grant from one sub-head of service to another (as from Military to Civil Buildings) are to be recorded in Part I of the Register.

How posted.

7. Part II of the Register will be posted from the advices furnished to the Controller by the Local Government or Administration of the appropriations made by it from the Minor Works grant, and from the monthly returns (Form No. 42) made by the Superintending Engineer of the sanctions accorded by him to new works not exceeding Rs. 500 each, which returns will include the estimated outlay to be incurred by Executive Engineers on requisitions for works not exceeding Rs. 200 each. (See S. O. No. 25 of 1864).

Part III.

8. Part III is the record of the appropriations made upon specific estimates from the grant for Repairs, and will be posted from the Superintending Engineer's returns of sanctions referred to above.

Distinction between imperial and local credits.

9. The distinction of credits from imperial funds, and from local funds to be expended by the Public Works Department, requires to be carefully maintained in the Budget Register and also throughout the accounts.

Credits granted to one work from both funds.

10. Credits granted to works wholly from imperial or wholly from local funds require no remark here, as the mode of dealing with them is clearly shown in the forms. But it may happen that credits are granted to one work from both funds. In such case the expenditure will be dealt with as

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being either wholly imperial or wholly local, according to the nature of the work, and the appropriations to cover it will be shown in the Budget Register in the following manner.

11. If a grant be made from local funds to aid in the construction of an imperial work, the amount of such aid will be dealt with as a reduction of the local grant, and an increase to the imperial grant of the year, and the whole expenditure will be shown as imperial. And in such case the imperial expenditure for the year may exceed the imperial grant by the amount of such grant-in-aid. If the amount of the grant-in-aid is not expended in the same year in which it is made, then the amount unexpended will constitute an allowable excess in the following year.

12. A similar procedure will be followed when grants-in-aid are made from imperial funds to local works. The amount of the grant will be entered in the Budget Register as a final charge against the imperial grant, and if the grant-in-aid is to be disbursed by the Public Works Department, then a corresponding addition will be made to the local grant in the register.

13. But if the disbursement has to be made by Civil Officers, then the imperial grant will be reduced, but the local grant dealt with in the Controller's Budget Register will not be increased. The reason for this procedure will be apparent when it is considered that the amount at credit of the head 'Local Grant' in the Public Works Books, does not represent the Local P. W. Grant of the year, but only that portion of it which is disbursed by P. W. Officers.

14. The procedure in dealing with grants-in-aid from local funds towards the charges for repairs and establishments in the imperial budget-estimate will be somewhat different. Such grants-in-aid are usually made in lump sums, and in such case they will be entered in the Register as part of the local grant. But the grant will not be final, and any portion of it unexpended will be written back at the end of the year to the credit of the local funds.

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15. Thus supposing the grant for the establishments of a province to be 10 lakhs, of which 8 lakhs was chargeable to imperial, and 2 lakhs to local funds. Then if the actual expenditure were 9½ lakhs, the saving would be held to have occurred against the local grant, which would be re-credited at the end of the year with the half lakh unexpended.

Contributions. 16. Contributions received from private parties or others in aid of public works, will not be entered in the Budget Register until specifically appropriated, when the amount of such appropriation will be entered as an increase to the total imperial or local grant as the case may be, and to the appropriations for the specific class of works to which it is applied.

Grants for expenditure on railways and other guaranteed enterprize. 17. The Budget Register will not include the grants made for railways or guaranteed enterprize. Such grants are usually additional to the ordinary public works grants of the year, but when a part of the State expenditure of this class is included in the latter, it will still be deducted from the total grant, and the balance only will be dealt with in the Budget Register. Such a case will occur in the State expenditure to be incurred for the Branch Railway Companies.

Monthly appropriation return. 18. A monthly Appropriation Return (Form No. 43) will be submitted to the Local Government or Administration, by which after examination and any needful action, it will be forwarded to the Accountant General. This return shows (1) the distribution of the total grants up to date upon the different heads of service, the information being copied from the monthly balance of Part I of the Register; and (2) the state of the appropriations from the grants for Minor Works and Repairs, obtained from Parts II and III of the Register.

Date for despatch. 19. The appropriation return should be despatched from the Controller's Office by the 10th of the month following that to which it relates, and will be accompanied, when necessary, by a Statement of Unauthorized Appropriations (Form No. 44).

Statement of unauthorized appropriations. 20. This Statement will comprise any appropriations made during the month which the Controller may consider to be opposed to the Budget Rules, whether made by the Local

Government or Administration, or by an officer serving under it.

21. The following are cases which should be entered in the statement :—

I.—Appropriations which increase the allotments under any of the main heads of service, viz., Original Works, Repairs, Establishment, and Tools and Plant.

II.—Appropriations which increase the total allotment for Minor Works.

III.—Appropriations from the Minor Works allotment for works above Rs. 10,000 each, which are not entered in the Budget-Estimate.

IV.—Appropriations for new works or repairs, costing above Rs. 200 each, for which estimates have not been sanctioned.

V.—Appropriations of savings on works entered in the Budget-Estimate to works not entered in it.

VI.—Appropriations to cover excesses of more than 10 per cent. on sanctioned estimates; when such excess is more than the maximum amount which the Local Government or Administration has power to sanction.

VII.—Appropriations for works which are not properly Public Works.

VIII.—Appropriations for works which although within the limit of power of sanction of the Local Government or Administration, are not recognized State works. Under this category would fall all cases of sanctions for military works which are not included in the list of standard military buildings.

IX.—Appropriations made from imperial funds for works properly chargeable to local funds, as e. g., staging bungalows, and boat-bridges or ferries.

X.—Appropriations made by authorities not competent to make them.

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Unauthorized appropriations how dealt with. 22. The Controller should not however wait till the end of the month, before noticing cases of appropriations which appear to him to be irregular, but should at once submit a report of such cases to the Local Government or Administration on their coming to notice, stating his opinion, when if the appropriation be cancelled, no further action will be required. If the appropriation be maintained, the Controller will make the needful entry in his Budget Register, and include the item in the Statement of Unauthorized Appropriations.

Budget register when to be closed. 23. The Budget Register is always to be closed immediately after the close of the financial year, and no appropriations should be made in it which were not actually ordered by competent authority before the expiration of the year.

Distribution of minor works and repairs grants among provincial authorities. 24. The Minor Works grant of a province, and the grant for Repairs may sometimes be distributed by the Local Government or Administration among the different authorities (Generals Commanding Divisions, Commissioners, and Heads of Departments, &c.) competent to sanction expenditure. In such case the Controller should keep a supplementary register, showing the distribution of the grant, and the appropriations made by the different authorities against their respective portions. (See annexure to Form No. 41).

Return to Deputy Auditor General of grants from local funds. 25. It has been already explained (para. 2) that the 'Local Grant' recorded on the Controller's books will be that portion only of the local grant of the year which has to be disbursed by the agency of the Public Works Department. The total expenditure against the total Local Grant of the year will be accounted for in the books of the Deputy Auditor General of the province. To ensure that the distribution of this grant is accurately recorded between the two offices, the Controller will furnish the Deputy Auditor General with a quarterly return (Form No. 45), showing the amount of that portion of the grant which has to be accounted for in the Public Works Department.

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26. The foregoing rules provide for checking the cash credits and expenditure of the whole province by the total grants of the year. In order to check the issue of cash to each division, the use of a Divisional Credit Register, similar to Form No. 45 A is recommended. This would be kept in that branch of the Controller's Office which deals with the accounts of the Division, and from it the credits to specific works would be made in the Sub-Journal.

Section 2.—AUDIT AND BOOKING OF EXECUTIVE ENGINEERS' ACCOUNTS.

1. The audit of the accounts of Executive Engineers will be effected with reference, in the first place, to the sufficiency of the authority for incurring expenditure, and secondly with reference to the reasonableness of the charges.

2. The audit of the Establishment and Travelling Allowance Bills will be made under the rules laid down in Chap. XV.

3. The particulars of each Establishment Bill are to be entered on the Establishment Register Form No. 46, in the manner shown in the examples given. The original charges as entered in the bill will in each case be first copied into the register, being afterwards altered, if necessary, for any corrections or disallowances. The particulars of any disallowance will be recorded on the Register, and a copy of them supplied to the officer submitting the Bill (Form No. 47).

4. After audit, authority for payment of the Bill will be recorded on the back, either by the Controller or Deputy Controller, the amount of deductions for income tax and disallowances being specified; and the Bill will then be returned to the drawer.

5. All replies to disallowances must be written on the back of, or attached to, the disallowance statement, and forwarded to the Controller. This statement will be again transmitted to the drawer of the bill with the Controller's decision recorded on it.

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How remitted. Disallowances if remitted will be included in the next bill submitted after the remission has been made, but the amount remitted may be disbursed at once. Should the officer drawing the bill not receive notice of the remission of a disallowance in time to include the amount in the bill of the succeeding month, the amount should nevertheless be added in the Controller's register.

Audit of contingencies. 6. A register of contingent charges is to be kept after the same form as that for salaries and travelling allowances, but this does not imply that contingent charges are to be subject to preaudit, which from the nature of such charges would usually be impossible. But to admit of the early posting of the register it may be desirable that an account of contingent charges should be submitted early in the month before the other monthly accounts are sent up. In such case the contingencies need not be detailed again in the Executive Engineer's Schedule of Expenditure.

Audit to be rapid. 7. The audit of establishment charges and the return of the bills is always to be effected as rapidly as possible. As a rule an establishment bill should not be detained more than two days in the Controller's Office.

Reference to Accountant General in doubtful cases. 8. When charges are made of which the audit is not provided for clearly by the rules, the case is to be referred to the Accountant General, who will when necessary obtain the orders of the Government of India upon them. Pending reference, the Controller will either pass or disallow the charge, according to his judgment.

and provisionally audit in certain cases. 9. Should the Local Government or Administration instruct the Controller to pass provisionally an establishment charge which is not clearly provided for by the rules, he will pass it accordingly, reporting his proceedings to the Accountant General.

Audit of travelling allowances. 10. In the audit of travelling allowance charges it will be the duty of the Controller to refer to the Local Government or Administration all items which appear to him to be questionable, even although they may be supported by the neces-

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sary certificates. In short his audit is intended to test the propriety of the charges and not merely to ascertain that the prescribed forms are followed.

11. In audit of establishment charges, disallowance of salary must be made for any undue delay in the submission of their monthly accounts by the parties concerned. ^{Disallowances for delay in rendering accounts.}

12. If the accounts of any sub-divisional officer are in arrears more than one month after the close of the month to which they refer, half his departmental salary will be disallowed, and the retrenchment will be final, unless an explanation be afforded which shall satisfy the Local Government or Administration that the cause of delay was beyond the control of the individual concerned. ^{by sub-divisional officer;}

13. If the Executive Engineer's accounts are not received in the Controller's Office within two months of the close of the month to the transactions of which they refer, his staff salary, if a military officer, or half his entire salary, if a civilian, shall be disallowed, and the disallowance shall be final, unless an explanation be afforded which shall satisfy the Government of India, that the default has arisen from causes beyond the control of the individual concerned. ^{by Executive Engineer.}

14. The Controller has no option, but is bound to act upon this rule without exception, and the term 'accounts,' as used above, is to be held to apply to all periodical accounts or returns, relating to cash and stores, which have to be rendered to the Controller's Office. ^{Rule invariable.}

15. As soon as the audit of the establishment bill has been made, the items will be posted from the detailed Register into the Provincial Monthly Register, in which comparison is made of the charges with the budget grant. ^{Register of Establishments.}

16. The next duty of the Controller's Office relates to the audit and booking of the monthly accounts of expenditure. ^{Audit of expenditure.}

17. The first account received monthly by the Controller from Executive Engineers is the Divisional Cash Balance Return. From these returns, which should be carefully exa-

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mined, the Controller's return of Cash Balances of the Public Works Department will be compiled, for transmission to the Deputy Auditor General. It should be despatched from the Controller's Office within 10 days of the close of the month, any divisional balances not received by that time being omitted.

Comparison with Cash Account.

18. The divisional cash balance return will afterwards be made over to the examining accountant, for comparison with the balance shown in the cash account current.

Examination of Executive Engineer's accounts.

19. The monthly accounts of Executive Engineers on receipt will first undergo examination to see that the accounts current and schedule are arithmetically correct, that they are in all respects properly prepared, and that the charges are complete as to authorities, estimates, budget appropriation, and vouchers; also that any items which are irregular or objectionable have been entered in the statement of objectionable items. Any clerical errors, or errors of classification will be corrected in red ink, and a revised account current, if necessary, prepared, with a statement of corrections (Form No. 48).

Check on receipts by return of treasury credits furnished by Deputy Auditor General.

20. The next operation is to check the cash receipts brought to credit by the Executive Engineer. The officers of the Public Works Department are placed in funds solely by means of the monthly credits granted to Executive Engineer at the Treasuries or Branch Banks, and the Controller will receive from the Deputy Auditor General of the province a monthly statement of the credits charged to the Public Works Department in the accounts of Treasuries or Banks, which statement will enable the Controller to check the sums brought to credit in the cash accounts of Executive Engineers; the examination of the accounts on this head should be made as soon as the return is received, any discrepancy being at once enquired into, and noticed either to the Executive Engineer, or to the Deputy Auditor General, as the case may require.

and on miscellaneous receipts paid to treasury.

21. A similar return will be furnished by the Deputy Auditor General of the miscellaneous receipts paid into Treasuries by Executive Engineers, and brought to credit of the

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Public Works Department in the Treasury books. This will be compared with the amount charged by the Executive Engineer under the corresponding head.

22. In auditing the accounts of expenditure, the Controller should keep in view the general object to be attained by his supervision over the expenditure, and while careful to prevent unnecessary expense and irregularity, he should not be too precise in trifling matters, which are of no importance to the finances of the State, but which may be made very troublesome to those who have to account for them.

23. In this view objection should not to be taken as a rule to excesses of expenditure over different items of estimate, provided the total of the estimate be not exceeded. On the other hand an item which is apparently objectionable should not be left unnoticed merely because it is covered by an estimate. And it will be the duty of the Controller to bring at once to notice all cases in which an estimate, although not exceeded, is likely to be so, in view to a revised estimate being framed as soon as possible.

24. The audit of the Cash Account Current and Schedule will be recorded in red ink on the back; the entry may be signed by either the Controller or Deputy Controller. A formal notice of audit will be sent to the Executive Engineer (Form No. 49), accompanied, when necessary, by a corrected Account Current of Cash or Stock.

25. The Executive Engineer, on receipt of a corrected Account Current, is bound, if he admits the corrections, to adjust his books at once, by the needful entries through his Journal and Ledger, so that the balance in them and in the next Account Current to be submitted by him, may correspond with that shown by the Controller.

26. If the correction made by the Controller increases the Executive Engineer's cash balance, the latter is bound to correct his own cash balance at once, by refunding the difference. But the Controller should not correct the cash balance of the account if the matter is at all doubtful; and generally

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the accounts will be left unaltered, the proposed corrections being merely noted in the correction statement.

27. Whatever may be the way in which the correction is recorded in the first instance, the item must in every case be adjusted finally within three months from the date of its being first recorded; and failing other means, the Controller is bound to recover the amount by deduction from the salary of the officer concerned. To this rule there can be no exception.

28. The accounts, after audit, will next be passed through the books, and at the same time the Statement of Objectionable Items submitted by the Executive Engineer will be completed and forwarded to the Superintending Engineer.

29. This statement will embody all the irregularities which have appeared in the monthly accounts, such as excesses or probable excesses over estimates; high rates; expenditure incurred without authority, or without being covered by budget appropriation; unauthorized payments to contractors; retrenchments; and losses of cash or stock. The Controller will add any items which have been omitted by the Executive Engineer.

30. The Superintending Engineer will return the Statement to the Controller, with his opinion regarding the different items, after reference to the Executive Engineer, if necessary, for explanation. The Controller will then prepare a second statement (Form No. 50), containing the items which the Superintending Engineer and himself are unable to settle, or regarding which they differ in opinion, and will submit it to the Local Government or Administration for orders.

31. In regard to excesses over budget appropriations, items of excess not exceeding Rs. 500 need not be reported. Such small excesses will usually be counterbalanced by savings on other items, and will not appreciably disturb the equilibrium between the budget grant and expenditure. But for all excesses above grants of more than Rs. 500 on each work, a

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specific additional appropriation should be applied for, unless the official year has expired.

32. When retrenchments are made, three months' grace Retrenchments will be allowed for reference to Government or further explanation; at the expiration of which time, if satisfactory explanation be not afforded, or if the order of the Local Government or Administration for remitting it has not been recorded, the retrenchment must be enforced by deductions from the next salary drawn by the person concerned. Such deductions, which must not exceed one-fourth of the staff or consolidated salary for the month, will be credited as fines in the accounts.

33. Any items which require the orders of the Government of India previously to being finally passed should be distinguished in the objectionable item statement. Such are all items of loss of cash. Losses of stock may be either debited to the stock account, or charged to the profit and loss account, and reported to the Government of India, as may be determined by the Local Government or Administration on the merits of each case.

34. The accounts immediately after audit will be carried through the Controller's Books, viz., the Divisional Journal and Ledger, and the Provincial Abstract, Journal and Ledger.

35. The Divisional Journal (Form No. 51) consists of one folio for the opening and another for the closing entries of the year, and a folio for the transactions of the year under each of the four main heads of Cash receipts, Cash disbursements, Stock receipts, and Stock disbursements, or six folios in all. The Cash entries in the Journal are posted from the Cash Account Current, and the Stock entries from the Stock Abstract submitted by the Executive Engineer.

36. The Journal is supported by a Sub-Journal, which contains all the necessary details of the different heads of expenditure, and in which comparison is made of the expenditure on each work with the sanctioned estimate and appropriation of the

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year. The use of the Sub-Journal permits of the ledger being limited to those heads of account which have both Dr. and Cr. entries.

Wrong entries how corrected. 37. Erroneous entries should be corrected by being written back in the Journal, a spare folio being set apart if thought necessary for the purpose, and by deduction in the Sub-Journal.

Divisional Ledger. 38. The Ledger (Form No. 52) will be posted from the Journal, and contain the following heads of account:—

1. Government.
2. Disbursing Department.
3. Imperial Revenue.
4. Local Revenue.
5. Original Works, Imperial.
6. Repairs, Imperial.
7. Establishments, Imperial.
8. Tools and Plant, Imperial.
9. Original Works, Local.
10. Repairs, Local.
11. Establishments, Local.
12. Tools and Plant, Local.
13. Stock Purchases and Sales.
14. Stock.
15. Barrack Department.
16. Tuccavee Works.
17. Miscellaneous Advances.
18. Deposits.
19. Transfers.
20. Supplies from London.
21. Civil Officers.
22. Profit and Loss.
23. Balance.

It will however rarely if ever happen that all these heads will be required for the expenditure in any one Division, and only those heads need be opened which are required. But no other heads than those here specified can be opened.

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39. There will usually be one debit and two credit entries Nature of entries. per month in the account 'Government'; the former for the miscellaneous receipts paid in, the latter for the credits afforded to the Department, and for the Income Tax realized.

Under Disbursing Department there will be one debit and one credit entry for cash receipts and expenditure.

The heads 'Revenue' will usually have only credit entries for the revenue received.

The heads for works will have two debit entries for cash and stock used, and the head 'Establishment' one entry per month.

The account 'Stock Purchases and Sales' will be Dr. for the payments made on account of the purchase or supply of Stock, and Cr. for the value of the Stock received. It is also Dr. for value of stock sold and Cr. for the payments received on the same account.

'Stock' will be Dr. for value of stock received, and Cr. for value of stock issued.

'Transfers' is Dr. for all cash paid and stock issued on account of other Divisions and Departments, and Cr. for all cash and stock transferred from other Divisions to this Division.

'Barrack Department' is Dr. for expenditure incurred on it, and Cr. for cash recoveries.

The account 'Tuccavee Works' is Dr. for expenditure incurred on them, and Cr. for the recoveries on their account. These will be usually made through the Collectors of Districts.

The 'Miscellaneous Advances' and 'Deposit' accounts call for no remark. The accounts 'Supplies from London' and 'Civil Officers' will usually have only Cr. and Dr. entries respectively. The entries to Profit and Loss will usually be Dr. only.

40. It will be observed that the Divisional Ledger kept in the Controller's Office differs from that of the Executive Engineers' Difference between Executive Engineers'

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and Control- Engineer in distinguishing between Imperial and Local Ex-
ler's Divisional penditure, and also in carrying Revenue to a separate head
Ledger. of account, instead of bringing it at once to credit of Gov-
ernment.

41. The Ledger entries are to be made exactly as shown in the form, without any details; these will be shown in the Sub-Journal.

Monthly trial 42. The Ledger will be verified by posting the entries of
balance. the month into the Monthly Trial Balance, when the Dr. and Cr. entries should agree.

Ledger closed 43. The Ledger will be closed yearly. The balances at
yearly. credit of 'Imperial' and 'Local Revenue' will be carried to credit of 'Government.' The Budget Service Heads, 'Original Works,' 'Repairs,' 'Establishment,' and 'Tools and Plant,' will be carried to debit of 'Government.' The entries under 'Transfers,' both Dr. and Cr., will be carried to debit and credit of 'Government.' 'London Supplies,' 'Civil Officers,' and 'Profit' and 'Loss,' will be also closed through the account 'Government.' 'Barrack Department' will be credited or debited with the loss or profit on the year's transactions, as the case may be, the corresponding entry being made under head 'Government.'

Annual ba- 44. The accounts then remaining unclosed, viz., 'Govern-
lance sheet. ment,' 'Disbursing Department,' 'Stock Purchases and Sales,' 'Stock,' 'Barrack Department,' 'Tuccavee Works,' 'Miscellaneous Advances,' and 'Deposits,' will be closed through the Balance Account. These entries will all be first journalised in the manner shown in the example. And in the beginning of the next year the Ledger will be re-opened by journalising the balance entries in the same way.

Agreement 45. The total entries in the monthly trial balances of the
between di- Divisional Ledgers will be afterwards brought together in a
visional and monthly check balance sheet (Form No. 56), and the agree-
provincial ment of their sum with the entries in the Provincial Ledger
books. Monthly Balance will prove the correctness of the whole of the books.

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46. The Provincial Abstract (Form No. 53) will be posted Provincial
from the Divisional Journal, and contain the same number of Abstract.
heads, the heads of service being at the top and the divisions on the side of the page; there will be four abstracts every month, for cash and stock receipts and expenditure, or 48 Abstracts in all during the year, besides the opening and closing pages.

47. The Provincial Journal (Form No. 54) will be posted Provincial
from the Provincial Abstract, and the Provincial Ledger (Form Journal and
No. 55) from the Provincial Journal. These books will be kept, Ledger.
precisely in the same way as the divisional books, and supply, as regards the whole Province, the same information as is furnished in the latter regarding each Division. But the Provincial Ledger will contain in addition two heads for Imperial and Local Grants. The first entries under these will be the grants for the year; and deviations in the total amount of those grants occurring during the year will of course be recorded. The entries under these heads will be posted from the Budget Register.

48. The Provincial Journal and Ledger will also contain Include Ex-
the accounts of expenditure by Civil Officers, as well as the penditure by
accounts of Public Works Revenue realized in the Civil De- Civil Officers.
partment, which are compiled from the separate books treated of in Sections III and V.

49. To close the Provincial Ledger, the increase or decrease Provincial
of the provincial stock balance during the year will first be Ledger how
carried to the debit or credit of the head 'Imperial Grant,' closed.
such increase or decrease being equivalent to a corresponding decrease or increase of the grant of the year. The amounts at debit of the four budget service heads, viz., Original Works, Repairs, Establishment, and Tools and Plant, will then be carried to the heads 'Budget Grants,' and those accounts will be closed by carrying the balances to the account 'Government,' such balances being either savings to be surrendered, or excess expenditure over the budget grants of the year.

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Annual sum- 50. Attached to the Provincial Abstract is an Annual
mary of ex- Summary of the total expenditure under each of the budget
penditure and revenue. sub-heads of service, also of the total revenue realized in the
Public Works Department, compiled from the Divisional Sub-
Journals. The entries in this Summary should be carefully
compared and made to agree with the total entries of the
year in the Provincial Journal.

Charges for 51. Charges for land taken up for public works will be
land for included in the cost of the works, when the land is taken up for
Public Works a specific work, and in every case they will be debitable to the
public works grant. Such charges will usually be disbursed
in the civil department, and the audit in such cases will be
effected by the Controller in the manner prescribed in Section
IV, for land taken up for railways.

when disburs- 52. Charges disbursed in the Civil Department on account
ed in Civil of land required for public works will be brought into the pro-
Department. vincial books of the Controller's Office in the same way as the
receipts of revenue realized in the Civil Department (see Sec-
tion V), without passing through the divisional books. A brief
register of such charges should be kept, on which to frame the
Journal entries, which would be posted from the advices of
disbursements received from Treasury Officers, and should be
carefully agreed with the corresponding credits taken by the
Deputy Auditor General. (See Section IV, para.).

Railway 53. Charges disbursed by a Public Works Officer which are
charges dis- debitable to the Railway part of the Budget Grant, as for
bursed by an example, the salary of the Consulting Engineer and his Estab-
Executive lishment, will be charged in the Divisional and Provincial
Engineer. Books to head "Transfers," a corresponding credit being
afforded in the Railway books of the Controller's Office. (See
Section IV).

Transfer 54. The transfer accounts should always be carefully atten-
within the ded to by the Controller. The transfer entries between divisions
accounts of the province should be carefully compared on the monthly
department. accounts being received, and any discrepancies at once enquired
into and adjusted. When transfers are made to another province,

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advices should be sent immediately on the transaction being
known to the Controller of that Province, who will be bound
to see that the officer concerned gives corresponding credit in
his books without unnecessary delay.

55. Cash received from another department will be credited Transfers ac-
to that department, and cash paid to another department will be counts with
debited to that department; and early advice will be sent by other depart-
ments.
the Controller to the accounts offices of those departments to
enable them to make the corresponding entries in their books.
Such transactions will be of rare occurrence.

56. But expenditure incurred on account of, or stock Expenditure
supplied to another department, will not call for a correspond- for another
ing debit in its books. The amount will be charged to department.
'Transfer', but will be shown as a final charge in the Public
Works Accounts of the year, additional to the expenditure
against the grant.

57. Similarly, payments made by another department on
account of the Public Works Department, or the value of stock
supplied from the former to the latter, will not be brought on
to the Public Works books.

58. Supplies of timber from the Forest Department and Transfers
supplies from the Cossipoor Foundry [Military Department] from forest
will however be treated exceptionally; they will be credited department,
to those Departments through the account 'Transfer,' and will and Cossipoor
be brought on to Stock at their money values. foundry.

59. Supplies from a Public Works Manufactory, such as Supplies from
the Roorkee Workshops or the Akra Brick Factory, will be Public Works
paid for in cash (i. e., coin, cheque, or transfer receipt), by manufactory.
the officer receiving the supplies, and will not be carried
through the Transfer account. Cash will also be paid for
such supplies by any parties requiring them, who do not belong
to the Public Works Department.

60. The Controller may require the Executive Engineer to Controller's
send up, in addition to the prescribed monthly accounts, the power to cal-
original day-books of works, or the sub-divisional or divisional for additiona
accounts.
cash-books or any other original account of the Executive

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Engineer's Office, whenever the ordinary monthly accounts appear defective or deficient in detail, or when from any reason it may appear desirable to call for further information.

Time allowed for auditing and booking accounts in Controller's Office.

61. The audit of the monthly accounts, and posting of the Divisional and Provincial books, should be carried out with the utmost punctuality and rapidity possible. The Executive Engineer's accounts are due in the Controller's Office by the end of the month succeeding that to which they relate. One month is allowed for auditing and booking the accounts, so that the Controller's Provincial Ledger should be posted and the monthly check balance struck by the end of the second month. Any delay beyond this will be held to constitute arrears, for which the Controller will be responsible.

Section 3.—ACCOUNTS OF CIVIL OFFICERS.

Application of term Civil Officer.

1. All expenditure for imperial public works, incurred by officers not belonging to the Public Works Department, will be audited by and brought on to the books of the Controller. Such officers will be termed Civil Officers for the purposes of this Code.

Funds to be obtained only from Executive Engineer.

2. Civil Officers will be provided with funds for imperial public works from the funds at the disposal of the nearest Executive Engineer; and officers in charge of Civil Treasuries when acting as disbursers for public works, are interdicted from using any money for such disbursement, except what they may obtain from an Executive Engineer.

Checks to be exercised by Deputy Auditor General.

3. In enforcement of this prohibition, the Deputy Auditor General will scrutinize monthly the inefficient balance on account of miscellaneous advances of each treasury officer, to satisfy himself that no payments for public works have been made from the general funds in the treasury.

Procedure of Local Government and Executive Engineer.

4. The Local Government or Administration, in passing the estimate for a work to be executed by a Civil Officer, will at the same times determine which Public Works officer is to supply the needful funds, and the latter will make advances from time to time to the Civil Officer, on his requisition, to the

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extent of the estimate, or authority of the Local Government. The Executive Engineer will take credit for such advances, and the charge duly vouched by the receipt of the receiving officer, will be passed to credit of the former and debit of the latter in the Controller's books.

5. The Civil Officer will send up a brief monthly abstract of receipts and disbursements (Form No. 57) showing total cash received and total of expenditure on each work in progress. This account may be sent either direct to the Controller, or through the Executive Engineer, as may be found most convenient. Such expenditure will be passed to credit of the Civil Officer, and debit of proper heads of service. A bill (Form No. 58) will be prepared by the Civil Officer on completion of each original work, and an annual bill for the repairs executed during the year, which will be submitted to the Controller for final audit.

6. The amount of professional check to be exercised on the proceedings of Civil Officers in regard to the execution of public works, may be regulated by each Local Government and Administration as it thinks proper.

7. The monthly accounts of Civil Officers on receipt in the Controller's Office, should be checked, as regards the receipts credited, by the charges and vouchers of the Executive Engineer who has made the advances, and such advances as the judgment of the Controller are not adjusted promptly by the execution of work and submission of proper bills of expenditure, should be brought to the notice of the Deputy Auditor General.

8. The Deputy Auditor General should at all times have the support of the Local Government or Administration in any requisite measures for enforcing the rules for the punctual submission of accounts by Civil Officers, and for their making disbursements for public works from no other funds than those supplied by the Executive Engineer.

9. The duty of the Controller, as regards expenditure by Civil Officers from Local Funds, will be confined to simply

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auditing the charges disbursed, when he may be required to do so by the Local Government or Administration. Such charges will not be brought into the Controller's books, but will be adjusted by the Deputy Auditor General.

10. The Local Government may however sometimes direct that the accounts of expenditure from some special Local Fund (as e. g., the portion of the Income Tax devoted to public works) shall be accounted for in the Controller's Office, whether disbursed by Public Works or Civil Officers. In such case the accounts will be dealt with in the same way as those appertaining to Imperial expenditure.

11. The accounts of expenditure on Imperial works by Civil Officers will be kept by the Controller in one set of books, consisting of an Abstract, Register of Works, Journal and Ledger (Form No. 59).

12. The Abstract and Register of Works are posted from the monthly accounts rendered by the Civil Officers; the Journal is posted from the Abstract, the entries of cash brought to credit being carefully compared with the amounts charged as advanced in the accounts of the Executive Engineers.

13. The expenditure will be carried from the Civil Officers' Journal into the Provincial Journal, in which a folio will be set apart for the purpose.

14. A separate head of account, 'termed Civil Officers,' is raised in the Divisional Ledgers of the Controller's office, which account is charged with the cash issued, and is cleared at the end of the year through the account 'Government.' A corresponding debit is raised in the Civil Officers' Ledger, and the adjustment of the account is made through the Provincial Ledger, in which the debit to Civil Officers for cash received, will cancel the credit in the several Divisional Ledgers for cash paid to them. The balances in the different personal accounts of the Civil Officers Ledger will of course work up to the balance under head 'Civil Officers' in the Provincial Ledger.

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Accounts of State expenditure on Railways.

[Section 4.

Section 4.—ACCOUNTS OF STATE EXPENDITURE ON RAILWAYS.

1. The following rules prescribe the accounts to be kept by the Controller of the State expenditure on Railways; the accounts of State expenditure on any other description of guaranteed or aided enterprise will be dealt with in precisely the same way.

2. The annual grants for state expenditure on railways may be either additional to the ordinary public works grants of the year, based upon actual requirements, as in the case of the railways the interest on whose capital is guaranteed; or the grant may be included in the lumpsum assigned to a province for public works, as in the case of the Madras Irrigation Company, and the Railway Companies which are aided by subventions. In either case the accounts of the grants and expenditure will be kept quite separate from those relating to ordinary public works executed by the Public Works Department.

3. The state charges for railways are composed of charges for supervising establishment, cost of land, subventions or grants-in-aid, and interest on capital; but this last item will not be dealt with by Public Works Department, or be brought on to the Controller's books.

4. The charges for supervising establishment will be audited by the Controller in precisely the same way as those for ordinary public works establishments. The items of salary, travelling allowance, and contingencies contained in the Consulting Engineer's Bill will be entered in a Register of Railway Establishment, similar to Form No. 46. The bills will be made payable at the office of the nearest Executive Engineer, and the charges credited by him for payment of the bills will be debited to the account 'Transfer' in his Divisional Books, and in the Divisional Books of the Controller's Office, whence they will be carried into the Railway Books to credit of 'Transfer' and debit of 'Establishment.'

5. Charges for land will usually be disbursed by the Department on bills audited by the Controller. The audits

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Section 4.] Accounts of State expenditure on Railways.

will be recorded in a Register of Railway Land Charges (Form No. 60), which records the sanctions for expenditure, and the audits effected against the sanctions. The bill after audit will be returned to the Civil Officer by whom it was presented, who should be requested to inform the Controller immediately that the disbursements are made, when the Controller will pass the charges through his books to credit of 'Government' and debit of 'Railway.'

Audits to be regulated by grants. 6. Controllers will be responsible that their audits are regulated by the grants of the year under the heads Supervision, Land, and Subventions or Grant-in-aid. Any excess of expenditure beyond the grants under those heads, or any probable excess, should be at once reported to the Local Government or Administration, a copy of the report being at the same time furnished to the Accountant General.

Charges to be agreed with credits in civil accounts. 7. The Controller will furnish the Deputy Auditor General with a monthly statement of the sums passed to debit of Railway and credit of Government in his books, in order to ensure the agreement of these entries with the corresponding ones in the books of the Civil Department. The Deputy Auditor General should be requested to return this statement as quickly as possible, with his countersignature, in token of its correctness.

Subventions. 8. Subventions or Grants-in-aid to Railways may be disbursed either by a Public Works Officer, or in the Civil Department, as may be ordered by the Government. In the former case the charge will be carried out of the Public Works into the Railway books through the Account 'Transfer;' in the latter the charge will be brought to account in the same way as charges for land.

Books for railway accounts. 9. The books for recording Railway charges will consist of an Abstract, Journal, and Ledger (Forms 61, 62, and 63). The Abstract will usually contain an opening page for the grants of the year, and a page for the charges of each month. The Journal in addition to the opening and closing entries, will usually have two entries per month; 'Establish-

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ment Dr. to Transfer' for charges disbursed in the Public Works Department; and 'Land Dr. to Government' for the charges disbursed in the Civil Department.

10. The Ledger will contain the following heads:— Ledger,
Government,
Transfer,
Grants,
Establishment,
Land,

also Subventions, if there should be any payments under that head. If there be more than one Railway in a Province, the expenditure and grants for each would be shown under separate heads.

11. To close the Ledger at the end of the year, 'Transfer' how closed, will be closed through Government; 'Establishment' and 'Land' through 'Grants;' the balance under head 'Grants' will be carried to 'Government.'

12. The monthly and annual accounts of Railway expenditure to be sent to the Accountant General, are detailed in Monthly and annual accounts.

Section VI.

Section 5.—ACCOUNTS OF PUBLIC WORKS REVENUE.

1. The Public Works Revenue realized by the Public Works Public Works Officers is brought to credit by them in their accounts, and revenue realized in civil department to be accounted for in public works department. the entries are carried through the Divisional and Provincial books in the manner prescribed in Section 2. The following rules refer principally to the accounts of revenue, such as the water rent from canals and other irrigation works, which is realized in the Civil Department. The assessment and the annual estimate of such revenue being made in the Public Works Department, the functions of the Civil Department in respect of it are confined to the collection; and the realizations will be brought to credit in the Public Works books by the Controller.

actual collection
in the Civil Department

2. Register of revenue collected in the Civil Department will be kept in the Controller's Office, showing the monthly realizations; the Register will show the canal or other work on account of which the revenue has been received, detailing the different Divisions; and will distinguish also the Treasuries at which the collections have been made. From this Register a Revenue Journal will be prepared, the monthly total entries of which will be carried into the Provincial Books. (See example at folio 3 of Form No. 51.)

3. The general supervision of the collection of Revenue from Irrigation Works will rest with the Chief Engineer or other Administrative Head of the Department, who will frame the annual estimate, and the revised estimate to be prepared as soon as the actual assessment of the year is made; and whose duty it will be to watch carefully the progress of the realizations during the course of the year.

4. Every Executive Engineer of a canal division or other irrigation work from which revenue is realized, will keep, in addition to the usual vernacular records, a Register of Revenue in English, showing in detail the demands or assessments, and the amounts realized against them by Civil officers. The latter entries will be obtained from the monthly returns of realizations furnished by the Collector to the Executive Engineer.

5. The Executive Engineer will submit to the Controller a half-yearly return compiled from the Revenue Register, showing the progress made in collecting the revenue assessed for his division; the Controller will compare the entries in this return with the amounts brought to credit of Revenue in his books, and will at once see to the adjustment of any discrepancies.

6. It will be the duty of the Controller to bring to notice any marked short-coming of revenue realizations, as compared with the estimate and the assessment of the year, but generally the Controller's functions will be limited to keeping a proper account of the revenue received; the detailed supervision and

control of the revenue from canals or irrigation works will rest with the administrative head of the department, as is explained in para. 3.

7. Under the procedure laid down in para. 2, public works revenue realized by the Civil Department will not appear in the account of the Executive Engineer, but will be brought direct into the books of the Controller by transfer entries from those of the Deputy Auditor General. A different procedure must, however, be followed in regard to recoveries in the Civil Department of expenditure for tuccavee works. As such expenditure is borne on the books of the Executive Engineer, it is necessary to bring the recoveries also through his books in order to clear the account of Tuccavee Works. The Controller will, therefore, advise the Executive Engineer of all such recoveries brought to credit in the Civil accounts, month by month, who thereon will credit 'Tuccavee Works' and debit 'Government' in his Ledger, passing the amount also through his Journal by the entry "Government Dr. to Tuccavee Works, for recoveries by Civil Department." The Controller will make a similar entry in the Divisional Journal of his office, from which the amount will be brought into the Divisional Ledger and Provincial Books.

8. The foregoing instructions refer to the accounts of revenue realized in the Civil Department. The revenue realized by Public Works Officers will also require attention. The Controller will assist the Chief Engineer in framing a careful estimate of such receipts for incorporation in the annual Budget-Estimate, and the progress of the realization of these receipts during the year should be compared with the estimate, and any falling off of revenue should be at once enquired into and the cause ascertained and reported.

9. The Controller will be responsible that proper records of rents due from public buildings, and other sources of public works revenue, are properly kept up in Divisional Offices, and that all State demands for rents or other revenue are duly made against the parties liable, and proper measures taken for the regular realization thereof.

actual collections
in the Civil Department

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Section 5.] Accounts of Public Works Revenue.

10. No separate head of Revenue is kept in the Executive Engineer's Ledger. Revenue realized by an Executive Engineer is carried at once to credit of Government, Cash being debited, whereas in the Controller's Divisional Ledger such receipts are carried in the first instance to a head 'Revenue.' This difference is prescribed in view to the Ledger accounts of the former being kept as brief as possible. The classification of the revenue received is however shown in the Executive Engineer's Cash Account Current, from which the details can be posted in the Controller's Sub-Journal.

11. Public Works Revenue realized by Public Works Officers will be entered in the Divisional Sub-Journal under the following four heads:—

1. Tolls, Dues, Fees, Fines, and Refunds.
2. Rents of Buildings.
3. Sales of Produce.
4. Sales of Buildings and of Tools and Plant.

12. But should water rent be realized by a Public Works Officer, it will be kept as a separate sub-head of account from other rents.

13. Sales of Stock will be credited to Stock and not to Revenue.

14. Imperial and Local Revenue will be kept under separate heads.

15. Contributions realized will be carried to credit of Deposits. Payments on this account will usually be made directly into the Civil Treasuries, and will not, therefore, appear in the books of Executive Engineers.

Section 6.—MONTHLY AND ANNUAL RETURNS AND ACCOUNTS.

1. A monthly Progress Report (Form No. 61) will be despatched by the Controller to the Accountant General punctually on the first day of each month, showing the progress made in auditing and booking the accounts of the Department up to the end of the previous month.

DUTIES OF CONTROLLER'S OFFICE. [Chapter XX.]

Monthly and Annual Returns and Accounts. [Section 6.]

2. So soon as the Controller's books are posted for each month, the monthly accounts required for the Accountant General are to be prepared and despatched.

These consist of—

- I.—Abstract of Cash Receipts.
- II.—Abstract of Cash Payments.
- III.—Abstract of Stock Receipts.
- IV.—Abstract of Stock Issues.

And are copies of the Provincial Abstracts, a line being added at foot of the last three to show the transactions of Civil Officers; and an additional line at foot of the first, to include the revenue realized in the Civil Department.

3. The abstracts will be accompanied by the following schedules (Form No. 65):—

- A.—Of inter-departmental cash receipts.
- B.—Of inter-departmental cash payments.
- C.—Of inter-departmental stock receipts.
- D.—Of inter-departmental stock issues.

These schedules are required to enable the necessary adjustments to be made through the Accountant General's office between the different provinces and departments concerned; but such transactions are not of frequent occurrence, and except when they occur the schedules will not be required.

4. A monthly account of State expenditure incurred against the grant for Railways will also be forwarded (Form No. 66).

5. A copy of the monthly Cash Balance Return (Form No. 67) supplied to the Deputy Auditor General, will also be furnished to the Accountant General.

6. The annual accounts of the Controller's office will consist of—

- The Appropriation and Outlay Account (Form No. 68).
- Account Current of the Public Works Department (Form No. 69).
- Statement of Original Works completed during the year (Form No. 70).

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Chapter XX.] DUTIES OF CONTROLLER'S OFFICE.

Section 6.] Monthly and Annual Returns and Accounts.

Account of State expenditure for Railways, and other guaranteed or aided enterprise (Form No. 71).

Account of Public Works Revenue (Form No. 72).

Appropriation and outlay account. 7. The Appropriation and Outlay Account contains a comparison of the expenditure of the year with the grants of the year on each head of service, and is accompanied by two Appendices, containing Schedules of the detailed expenditure, under the heads Original Works and Repairs. This account shews also any variations which may have been made in the amount of the grant during the year.

Schedule of original works. 8. In the Schedule of Original Works, the expenditure on each work is to be compared with the grant as originally passed in the budget orders of the Government of India. Consequently all works, estimated to cost more than Rs. 2,500 each, which were not entered in the budget-estimate, but have been undertaken during the year, will be shewn without any corresponding appropriations, although such appropriations may have been regularly made in the prescribed way; the object of this account being to record clearly how far the original budget-estimate has been kept to.

Schedule of repairs. 9. The Schedule of Repairs contains a comparison of the cost of each repair estimated to cost more than Rs. 2,500, with the sanctioned estimate.

Explanation of alterations in appropriations. 10. The Appropriation Account will be accompanied by a note explaining the reasons for any variations in the original appropriations made, which may have led to any marked disagreement between them, and the expenditure on the different heads of service and the principal works.

Annual account current. 11. The Annual Account Current brings into one view the net transactions of the Department for the year, and is developed from the account 'Government' in the Provincial Ledger. The opening and closing balances will correspond with the entries in the balance account of that Ledger at the beginning and end of the year. The account is accompanied by an Appendix showing divisionally the details which make up the closing balance.

DUTIES OF CONTROLLER'S OFFICE. [Chapter XX.]

Monthly and Annual Returns and Accounts. [Section 6.]

12. The statement of Original Works completed, compares with the sanctioned estimate the cost of each work completed during the year, the estimate for which exceeded Rs. 2,500. The expenditure incurred during each year the work has been in progress is separately shewn, and a column is provided for citing the authority under which the expenditure has been passed, in cases where it has exceeded the powers of the Controller to pass. Such authority will be the order of the Local Government or Administration, passed on the last Statement of Objectionable Items which reported an excess over the estimate for the work. When the excess exceeds the powers of the Local Government or Administration to pass, the authority to be quoted will be a letter from the Government of India.

13. Whenever at the time of preparing the account, authority has not been received passing the excess expenditure, the entry opposite the work will be "excess reported but not yet sanctioned."

14. The annual account of State expenditure on Railways and other aided enterprise shews the charges debited and credited on this account in the Controller's books, and contains a comparison of the expenditure of the year with the grants of the year.

15. The Annual Account of Public Works Revenue compares the receipts realized with the annual estimate.

16. Punctuality in rendering the monthly and annual accounts is of great importance. The monthly accounts should, as a rule, be despatched from the Controller's Office by the end of the second month succeeding that to which they relate, and must never be more than three months after date. If by the end of the third month the accounts of any Executive Engineer or Civil Officer have not been received, the Provincial accounts should be posted without waiting for them; the officer concerned should be debited with his cash receipts, the expenditure being left to be included in the Provincial accounts of the succeeding month.

actual cost is in the Civil Department

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UTIES OF CONTROLLER'S OFFICE.

Section 6.]

Monthly and Annual Returns and Accounts.

and annual
accounts.

17. The annual accounts should be despatched by the 15th August, and must in every case be closed by the 15th September, any expenditure not accounted for by that date being held at the debit of the Disbursing Department or Civil Officers as the case may be, and brought into the accounts and against the grant of the succeeding year. But every effort should be made to prevent the occurrence of such a case.

Leave and
service regis-
ter.

18. A Leave and Service Register (Form No. 73) will be kept in the Controller's Office, showing the services and leave of every member of the Engineer, Upper Subordinate, Lower Subordinate, and Office Establishment serving in the Province, who is entitled to pension.

19. When an Officer is transferred to another Province, the Controller of the Province in which he has been serving, will forward to the Controller of the other Province an extract from his Register, stating the services and leave of the Officer transferred, in order that the Controller's Register of the province to which he is transferred may be completed.

actual col^d is
in the Civil Dep^t

Rev: 1458/65.

Sub 2300 Ents.

actual col^{le} is
in the Civil Dep^{mt}

50
No. 1223.

7th June 1865.
Read the following Res.
Res. B. of. 30 May 65.

The four brothers F. W. de Vries
has since apprehended the
intention of the Section to
B. he refers -

From 1. Dec. 5. Chap. 20.
of the Rules for the System
of Sect. in the F.W.D. begins
by assuming that "Public
works have realized by F.W.
Officers is brought to
credit by turning in the manner
prescribed in Dec. 2" &
it then proceeds to direct
how "trading" of B.
the assess and annual
estimate" (in other words
the Budget) is made
in the F.W.D. While the
actual col^l is made
in the Civil Dept. state.

W.D.
W.D.

I brought to account
the F.W. books by the
controller by direct transfer
entries from the Civil books.

There are no such matters
in this Regt. & therefore the
role of the instructions relating
to them are inapplicable
here.

The same is the case in regard
to the "rents from public buildings
& other sources of public works
&c." referred to in para 9.
of the same Section. It is
clear from para 8. that these
instructions refer to "work
done by F.W. officers" &
checked in their Budget Estimate
Receipts.

There are no such workmen
receipts in this Regt. &
therefore these instructions also
are inapplicable here.

There is nothing else

in the Civil works letter
that calls for orders
from Govt. - The B.
^{however} may be to advantage
consider the subject
of para 5. of his
letter - It seems
desirable that all
Suppl. Supp. should be
furnished to the Station
such as he describes
for every tank of
any importance
in this range - as
furnishing affording
a very valuable means
of testing the efficiency
or otherwise of the
irrig. work - as a
purely professional
matter. LK

21 Copy to the Secy. & Govt.

14 To the Board of Works
L.W.D. Desjardins

Received 1865, 1866
Joseph & Co. for same

Jan 17 1873.

Joseph W. C. Chapman & Co.
July 7th June 1865

When the receipt of 1865
Harris (Cement) 1865

Oct 1864.

Contains notes for
collecting the necessary
for water, milk and
other things at the
Harris (Cement) station
and suitable to the
Harris.

Co. No. 222-223
10-5-65

July-118