

**MADRAS RECORD OFFICE.****Government of Madras.***Revenue* **DEPARTMENT.**

G.O. No. 1242

PressMis.

155.156

Dated

8 6 1865.

**Not to be folded or roughly handled**

*Proceedings of the Madras Government, Revenue Department,  
8th June 1865.*

No. 155. Read the following Proceedings of the Madras Government in the  
Public Works Department:—

Passing orders on papers from the Supreme  
Government relating to the rules and  
forms drawn up for the revised system  
of account in the Public Works Depart-  
ment, and communicating, to this Depart-  
ment, paragraph 14 of Secretary Colonel  
Dicken's letter of 10th April on the ac-  
count of Public Works Revenue. } (Here enter 9th May 1865, No. 1,257.)

No. 156. ORDER THEREON, 8th June 1865, No. 1,242.

Miscellaneous.

Recorded with reference to G. O. of 7th June 1865,  
No. 1,223.

(True Extract.)

(Signed) J. GROSE,  
*Acting Under Secretary to Government.*

To the Public Works Department.  
Copy to Board of Revenue.

Exd. S. T. Augustin.

*EXTRACT from the Proceedings of the Government of India, in the Financial Department, dated 16<sup>th</sup> March 1865.*

Read again Resolution, No. 1321, of this date, stating that the mode of accounting for collections of water-rent from Canals and other irrigation works, and for Public Works receipts, will be separately considered.

# RESOLUTION.

The Governor General in Council is pleased to lay down the following rules on this subject :—

2. Canal collections will continue to be credited as Public Works Receipts.
3. Under late orders, the Head E. Public Works having ceased to be a charge or service head in the accounts of the Local Deputy Auditors, the Governor General in Council directs that Public Works Receipts be similarly expunged as a Revenue Head, on the receipt side of the accounts of the same Officers, seeing that in the books of the Central Office which will have to combine the accounts of the Military, Public Works, and Civil Departments, they will be brought under the appropriate head of Revenue.
4. Henceforth, all receipts and charges of the Public Works Department which enter into a Civil Treasury Officer's accounts shall enter and pass out of those accounts, through the Local Deputy Auditor General's books to those of the Controller of Public Works Accounts as remittances, to be included by the Public Works Department in their Returns of Receipts and Expenditure which they will furnish to the Central Office.
5. The term Public Works *remittances*, however, need not be used as the heading for recording the transactions in the accounts of the Local Deputy Auditors and Accountants General, the term "Public Works Department" having become in those accounts a purely Remittance head to the Imperial Books from the 1st May 1864, from which date the Public Works Accounts have been separated from the Civil Books.
6. All Public Works Receipts by Civil Officers on account of the general revenues, and all Public Works charges for Canal collections, and the like, disbursed by Civil Officers, should be shewn in their accounts, under the head of Public Works Department, and should be so recorded without detail by the Deputy Auditor General in his Books; a separate detail of them being furnished to the Public Works Controller in the accompanying form as a voucher of the Account Current mentioned in para. 9 of this Resolution.
7. This Return will not include the Public Works Receipts paid into Treasuries by Public Works Officers, of which a separate Return will still be furnished to the Public Works Controller (in the manner provided by the Rules already in force.) as a voucher of an Account Current to be exchanged by the Public Works Controllers and the local Deputy Auditors.
8. In this way, all Public Works Receipts on account of the general revenues, and all Public Works charges, will be adjusted in the books of the Accountant General, Public Works Department, from which the receipts will be carried by the Central Office in its consolidation of the Military Public Works and Civil Accounts to credit of the general revenues in the Civil Accounts.

9. To facilitate the adjustment of the two separate classes of remittance transactions mentioned in paras. 6 and 7, the Governor General in Council is pleased to direct that in the Public Works Department, an account shall be maintained entitled "Civil Department" which will be an exact counterpart of the account "Public Works Department" in the Civil Department. These accounts will be purely remittance heads, which will be closed to Imperial Books. They will be confined to the remittance transactions between the two Departments, and will shew the transactions referred to in para. 6 of this Resolution, separately from those mentioned in para. 7. To ensure the complete correspondence of those accounts, the local Accountant General and the Controller of Public Works Accounts will interchange Monthly Accounts Current, and will take measures for the reconciliation of all variations in the transactions.

10. These rules, so far as they relate to Canal collections and the like Public Works receipts realized through Civil Officers, will take effect from the 1st May 1865; but all other remittance transactions between the Civil and the Public Works Departments will be reconciled and adjusted from 1st May 1864, before closing of the books for 1864-65, by means of the Monthly Accounts Current referred to in para. 9.

11. The Governor General in Council takes this opportunity to rule that the term remittances be disused in the accounts of the local Deputy Auditors and Accountants General for receipts and payments of the Civil Department on account of the Military, Postal, and Telegraph Departments, equally as for the Public Works Department.

12. The heads—

"Postal Department"

"Electric Telegraph Department"

"Military Department"

should be recognized as purely remittance heads closing into Imperial Books, and in no case as revenue or charge heads in the accounts of the local Deputy Auditors General.

13. Accordingly in the Financial Returns which are rendered under the present system by the Civil Account Department, and in the Monthly Cash Account which on the new system will be furnished by that Department, the detail of receipts and payments for other than the Military, Public Works, Postal, and Electric Telegraph Departments, which are adjusted in the Civil Accounts to credit and debit of the general revenues, will be summed up in one total, in the first division of the return or account, before the receipts and payments of the above excepted Departments are brought forward simply as transactions with those Departments.

Ordered, that a copy of the foregoing Resolution be sent to the Public Works Department, to the Military Department, to the Auditor General of India, to the Accountant General to the Government of India, and to each of the several Deputy Auditors and Accountants General, together with a form of the "Credit Order" referred to above.

(A true Extract)

E. H. LUSHINGTON,

Secretary to the Government of India.

[Exd. E. C. Doss.]

291. 14-3-65.

## CIRCULAR No. 32 of 1865.

PUBLIC WORKS.

PROCEEDINGS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

PUBLIC WORKS DEPARTMENT,

Fort William, 1st April, 1865.

Account.

*Introduction of revised system of account.*

Read:—

Drafts of Chapters XIX and XX of the New Code.

RESOLUTION.—His Excellency the Governor General in Council is pleased to approve of the revised system of account, as contained in the draft Chapter cited above, which embodies the changes in system already carried out, and which it is proposed to carry out, in pursuance of the recommendations of the Commissioners on Public Works Accounts.

2. His Excellency in Council observes that it is very desirable these new rules should be published as soon as possible, both in view to the modifications in practice which have still to be made in the accounts, and because these chapters contain, in a condensed and convenient form, all the orders still in force relating to accounts, which have been issued since the Code was first published in 1858. His Excellency in Council is accordingly pleased to direct that these two chapters, together with the forms referred to in them, shall be published at once as a Standing Order, in supersession of all previous orders and forms on the same subject.

3. The principal change which will be made by the new rules is the transfer of the duty of abstracting the monthly accounts of disbursing officers from the Controller to the Executive Engineer. This change must be carefully made, and can only be carried out by degrees.

4. The forms prescribed for the original accounts of disbursers are substantially the same as those at present in force, and it is believed that no difficulty will be experienced in adapting the former from the 1st May to the new rules. These accounts will continue to come up to the Controller's Office in the first instance, and will be there dealt with, from the 1st May 1865, in the manner prescribed in Section 2, Chapter XIX. So soon as the books and forms prescribed in that Section have been properly opened and

brought into regular working order, and the Controller is satisfied that the Accountant in charge thoroughly understands the management of them, the Accountant is to be transferred to the Executive Engineer's Office, and henceforward the accounts will come up to the Controller for audit precisely in the manner prescribed in Section 2, Chapter XIX.

5. This transfer of the Accountant is to be made in each case in communication with the Chief Engineer of the Province, and the Accountant General, Public Works Department. It is expected that the change will be extended to every division of Public Works by the end of the year 1865-66 at latest.

6. The Staff of Divisional Accountants, who will now take the place of the Head Clerks of Executive Engineers' Offices, is to be formed from that portion of the Accountants of the Controller's Offices which will now be set free by these changes, and from present deserving Head Clerks of Divisional Offices. Proposals for the needful modifications of Office Establishments should be sent up at once from those Local Governments and Administrations which have not already done so, accompanied by the usual tabular statements.

7. The provisions of Chapter XX, which relates to the accounts of Controllers' Offices, will take full effect from 1st May 1865.

ORDER.—Ordered, that a copy of the foregoing Resolution, together with the rules and forms to which it refers, be forwarded to the Local Governments and Administrations marginally noted, for information and guidance.

Also, to the Governments of Madras and Bombay, and to the Financial Department, for information.

Also, that a Standing Order be issued, notifying the above changes.

C. H. DICKENS, *Lieut. Col., R. A.,*  
*Secy. to the Govt. of India.*

Rev = 1255/65

# FORMS OF ACCOUNTS

FOR THE

Public Works Department

UNDER THE

GOVERNMENT OF INDIA.

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## PART I.

FORMS 1 to 20

ACCOUNTS OF SUB-DIVISIONAL OFFICERS

AND

FORMS 21 to 40

ACCOUNTS OF EXECUTIVE ENGINEER'S OFFICE.

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Calcutta:  
PUBLIC WORKS DEPARTMENT PRESS,  
1865.

Rev = 1255/65

Account.

Circular No. 32.

To

From

SECT. TO GOVT. OF INDIA,  
IN THE PUBLIC WORKS DEPT.

Dated 1st April, 1865.

Received

Introduction of revised system of account.

ERRATA.

In Cash Book (Form No. 4), page 15, under head "Transfers, other Divisions," and in Schedule (Form No. 26), page 87, under head "Transfers within Province," *for* Etawah Division, Ganges Canal, *read* Agra Division.

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CLASSIFIED LIST  
OF  
TOOLS AND PLANT.

| LIVE STOCK.             | TOOLS.—contd.           | TOOLS.—contd.                |
|-------------------------|-------------------------|------------------------------|
| Bullocks.               | Drills Stocks.          | Saws, Tenon.                 |
| Camels.                 | Files, Large.           | Scales, weighing, Large.     |
| Elephants.              | " Medium.               | " Small.                     |
| Horses.                 | " Small.                | Screw Drivers.               |
| Mules.                  | Gauges.                 | " Plates.                    |
| Ponies.                 | Gimblets.               | Shears.                      |
|                         | Gouges.                 | Shovels.                     |
| SURVEYING INSTRUMENTS.  | Hackeries.              | Sieves, Iron-wire.           |
| MACHINERY.              | Hatchets, large.        | " common.                    |
| PLANT.                  | Hammers.                | " Country, small.            |
|                         | " Medium.               | Spades.                      |
| TOOLS.                  | " Small.                | Squares, Common.             |
| Auzes.                  | Hatchets.               | " Iron.                      |
| Anvils, Large.          | Helves and handles.     | Stone, grinding, Large.      |
| " Medium.               | Jhams.                  | " Medium.                    |
| " Small.                | " Poles.                | " Small.                     |
| Augurs.                 | Jumpers.                | " Paint.                     |
| Awls, brad.             | Knives, garden.         | Tamping wires.               |
| Axes, Carpenter's.      | Kodalees.               | Taps screw-plate.            |
| " Felling.              | Kullharees.             | Tongs.                       |
| Beak irons.             | Ladders, Wooden.        | Troughs for Grinding stones. |
| Bellows, Large.         | " Bamboo.               | " Mortar mill stones.        |
| " Medium.               | Lanterns.               | Trucks.                      |
| " Small.                | Levels, Mason's.        | Tubs.                        |
| Benches, wooden.        | Lines, Dagbel.          | Vices, Standing.             |
| Bevels with bob.        | " Doorie.               | " Bench.                     |
| Blocks with sheaves.    | Mallets, soorkee.       | " Hand.                      |
| Borers, earth, Large.   | Measures for lime, &c.  | Wedges.                      |
| " Small.                | Mortar Mill Stones.     | Wheel-barrows.               |
| Boring rods.            | " Iron.                 | Winches.                     |
| Braces.                 | " Poles.                | Windlasses.                  |
| " Bits.                 | " Boxes.                | Wrenches.                    |
| Brands.                 | Moulds, brick, common.  |                              |
| Buckets.                | " Arch.                 | OFFICE FURNITURE.            |
| Bussoulas, Carpenter's. | " Tiles.                | Almirahs.                    |
| Bussoolées, Mason's.    | Pegs, wooden.           | Brass Badges.                |
| Carts.                  | Pick axes.              | Chairs.                      |
| Chains.                 | Pincers.                | Chests, Treasure.            |
| " Measuring.            | Pins, iron.             | " Office.                    |
| Chests for tools.       | Pokers.                 | Deske.                       |
| Chisels, Carpenter's.   | Pots for pitch, &c.     | Forms.                       |
| " Smith's.              | Pumps.                  | Gongs.                       |
| " Mason's.              | Punches.                | Hour glasses.                |
| Compasses.              | Rammers.                | Lamps and lanthorns.         |
| Centres for arches.     | Rasps.                  | Medicines, &c.               |
| Crab, capstan.          | Rods, measuring, Large. | Petaraus.                    |
| Crests.                 | " Medium.               | Shelves.                     |
| Crow-bars.              | " Small.                | Stools.                      |
| Cutters.                | " Box wood.             | Tables.                      |
| D'lenkies.              | Rollers, Stone.         | Tarpaulins.                  |
| Diamonds, Glazier's.    | " Iron.                 | Tents.                       |
| Dies.                   | " Gearing.              | Tumblers.                    |
| Dows.                   | Rules, Brass.           |                              |
| Drills.                 | " Wooden.               |                              |
| " Bows.                 | Saws, Pit.              |                              |
|                         | " Hand.                 | CAMP FURNITURE.              |

CLASSIFIED LIST  
OF  
STOCK MATERIALS.

| SMALL STORES.         | BUILDING MATERIALS.           | TIMBER.— <i>contd.</i> |
|-----------------------|-------------------------------|------------------------|
| Bolts, Door, Iron.    | Bricks, burnt,                | Stakes.                |
| "    "    Brass.      | 12 × 6 × 3.                   | Teak scantling 12 × 8. |
| Bolts with Nuts.      | Bricks 11½ × 5 × 2½.          | "    "    10 × 7.      |
| "    "    Hasp.       | &c. &c. &c.                   | "    "    &c. &c.      |
| "    "    Screw.      | "    Unburnt (sizes.)         | Teak planks 12 × 1.    |
| "    "    Staple.     | "    Fire.                    | "    "    18 × 2.      |
| Chalk.                | "    Dust.                    | "    "    9 × ¾.       |
| Chests, wooden.       | "    Khoah.                   | "    "    &c. &c.      |
| Clamps, iron.         | Khoah.                        | Toon wood (sizes.)     |
| Doomnies.             | Kunkur.                       |                        |
| Glass panes.          | Lime, Kunkur or gooting.      |                        |
| Glue.                 | "    Shell.                   |                        |
| Handles, Door, brass. | "    Stone.                   |                        |
| Haskuls.              | Pipes, water.                 |                        |
| Hasps.                | Rings, earthen, for wells.    |                        |
| Hinges, Iron.         | Rubbish.                      |                        |
| "    Brass.           | Sand.                         |                        |
| "    Butt             | Soorkee.                      |                        |
| "    "    II.         | Spouts.                       |                        |
| "    "    II. L.      | Stone for lime.               |                        |
| "    "    T.          | "    Flags.                   |                        |
| Hold fast, iron.      | "    Rubble.                  |                        |
| Hooks, Iron.          | "    Chunar.                  |                        |
| "    Valve.           | Tiles, Khuprah.               |                        |
| "    Wall.            | "    Ventilator.              |                        |
| "    Catch and eye.   | "    Nurria or half round.    |                        |
| "    Venetian.        | "    Bridge.                  |                        |
| "    Staple.          | "    Eave.                    |                        |
| "    Punkah.          | "    Round.                   |                        |
| Iron Pins.            | "    Flat, for paving or ter- |                        |
| Locks, Door, Iron.    | race roofing.                 |                        |
| "    "    Brass.      | "    Thornhill.               |                        |
| "    "    Pad, Iron.  | "    Cornice.                 |                        |
| "    "    "    Brass. | "    S.                       |                        |
| Nails, Copper.        | "    Pan.                     |                        |
| "    Fine.            |                               |                        |
| "    Of sorts.        |                               |                        |
| "    Iron.            |                               |                        |
| "    Joinery.         |                               |                        |
| "    Iron moulding.   |                               |                        |
| "    Tack.            |                               |                        |
| "    Brad.            |                               |                        |
| Pins, iron.           |                               |                        |
| Rings.                |                               |                        |
| Rivets, iron.         |                               |                        |
| Screws of Sorts.      |                               |                        |
| "    Iron.            |                               |                        |
| "    Cut.             |                               |                        |
| Sockets.              |                               |                        |
| Solder, Brass.        |                               |                        |
| "    Pewter.          |                               |                        |
| Staples.              |                               |                        |
| Straps.               |                               |                        |
| Tacks.                |                               |                        |
| Ballusters.           |                               |                        |

CLASSIFIED LIST OF STOCK MATERIALS.—continued.

| FUEL.—contd.          | PAINTERS' STORES.—contd.      | CORDAGE.—contd.     |
|-----------------------|-------------------------------|---------------------|
| Coke.                 | Paint, Dry, White lead.       | Twine, Hemp.        |
| Cow-dung.             | " " Yellow Ochre.             | " Jute.             |
| Fire-wood.            | " " Blue.                     | " Moonj.            |
| Koorah.               | Putty.                        |                     |
| Paddy husk.           | Spirits, Wine.                |                     |
|                       | Turpentine.                   |                     |
|                       | Varnish.                      | MISCELLANEOUS.      |
| THATCHERS' MATERIALS. |                               | Ammonia, Chloride.  |
| Bamboos, Large.       |                               | Arsenic, Sulphuret. |
| " Medium.             | HOUSE FITTINGS.               | Barrels.            |
| " Small.              | Chowkuts.                     | Baskets.            |
| " Battens.            | Door Frames.                  | Borax.              |
| " Chicks.             | " Brass.                      | Boxes.              |
| " Jaffry.             | Doors, batten single (sizes). | Brooms.             |
| " Split.              | " " double ( " )              | Canisters, tin.     |
| Rattans.              | " Panel ditto.                | Canvas.             |
| Ekra reeds.           | " Glazed ditto.               | Clay, Fire.         |
| Grass, Ooloo.         | " Half-glazed ditto.          | " Sujee             |
| Gurran Sticks.        | " 3rds ditto ditto.           | " Midnapoor.        |
| " Posts.              | " Venetian ditto.             | Cloth, Long.        |
| Khus-khus.            | " Grated ditto.               | " Madras.           |
| Leaves, Goleputta.    | Fan lights.                   | " Gujjee.           |
| " Palm.               | Iron gratings.                | " Khurooa.          |
| Mats.                 | Ladders.                      | Dammer.             |
| " Bark.               | Punkahs (sizes.)              | Gahrahs.            |
| " Creeper.            | Railings.                     | Gum, arabic.        |
| " Cane.               | Shutters.                     | Gumlahs, Large.     |
| Straw, paddy.         | Stair-cases.                  | " Medium.           |
|                       | Windows, batten, single.      | " Small.            |
|                       | " " double.                   | Gunny.              |
| PAINTERS' STORES.     | " Venetian.                   | " Bags.             |
| Dryer.                | " Glazed.                     | " Purdah.           |
| Lamp-black.           | " Half-glazed.                | Hides.              |
| Litharge.             | " Grating.                    | Jars.               |
| Oil, Linseed, Europe. |                               | Oakum.              |
| " " Country.          |                               | Oil, Mustard.       |
| " Poppy seed.         |                               | " Castor.           |
| " Turpentine.         |                               | " Coconut.          |
| " Wood.               |                               | " Burners.          |
| " Earth.              |                               | Parchment.          |
| Paint, mixed, Black.  |                               | Pitch.              |
| " " Green.            |                               | Rosin.              |
| " " Mahogany.         |                               | Salt.               |
| " " Red.              |                               | Sulphur.            |
| " " White.            |                               | Tallow.             |
| " " Zinc.             |                               | Tamarind.           |
| " Dry, Black Rattan.  |                               | Tape.               |
| " " Indigo.           |                               | Tar, Coal.          |
| " " Green.            |                               | " Stockholm.        |
| " " Red lead.         |                               | Tow.                |
| " " Red Ochre.        |                               | Wax.                |
| " " Verdigris.        |                               | Zinc, Chloride.     |
|                       |                               | " Sulphate.         |

Explanatory Note on Forms Nos. 1 to 20, relating to Accounts of Disbursers.

Each officer in charge of a cash chest must himself count, on the last working day of each month and after the cash transactions of that day are concluded, the cash remaining in his chest, and will then fill in Form No. 1 with the exact description of his cash balance. The balance return will then be at once despatched to the Executive Engineer. The Executive Engineer will in the same manner count the cash in his own chest, filling in Form No. 1, which he will file in his own office. As soon as all the sub-divisional balance reports are received, the Executive Engineer will at once abstract them in Form No. 2, which he will then send on without delay to the Controller.

2. The cash transactions of subordinates not entrusted with regular cash chests or power to draw upon treasuries will be recorded in this simple form. In the example given (Form No. 3) the amount of the subordinate's standing imprest is Rs. 200. The book is kept in duplicate. The disbursements are entered daily as they are made, and from time to time the right hand half page, or a portion of it, is cut off and sent to the Executive Engineer, or to the officer in whose cash account the imprest is included, the counterfoil being retained by the disbursing officer. The imprest holder will then be reimbursed so as to make up his imprest to the original amount.

3. The mode of keeping the cash-book has been already explained in the body of the Code. In the column "head of service" must be entered the head of abstract book under which the receipt or payment is to be posted. The cash balances held on imprests are brought forward as part of the cash balance of the officer in charge of the chest. The imprest holder's disbursements are shown in detail in the regular cash-book, as payments of the day on which the imprest holder is reimbursed.

4. It is particularly to be observed that disbursements made by an imprest holder which have not been replaced, are not to be shown as such in the cash-book; thus the balance of the cash-book will show the full amount of the imprest, although a part of it may have been expended. In such case the cash balance as shown in the cash-book of the division will not agree with that shown in the cash balance return, and an explanatory note should be added.

5. When payments are made by cheque, the number of the cheque should be noted. Also vouchers on which payments are made should be numbered for ready reference.

6. In the example given the cash-book has been balanced monthly, but when the transactions are numerous, a daily balance is recommended.

The Sub-divisional Officer's cash-book may consist either of one or more sheets of the blank forms in a paper or board wrapper, in which case a fresh cash-book would be supplied to him every month; or he may be supplied with two bound books to be used in alternate months. The cash-book after being abstracted in the Executive Engineer's Office is to be returned to the Sub-divisional Officer.

7. The cash transactions of a subordinate are reported in the imprest account, and those in labour and materials in the daily report. The report (Form No. 5) is prepared in duplicate, one copy being submitted to the Executive Engineer, and the counterfoil being retained by the subordinate. The labour employed is shown in detail on one side, the materials of all kinds, whether stock or otherwise, are shown upon the other. The portion for materials is divided into two parts, one for

CASH BALANCE RETURNS.

Form No. 3.  
IMPREST CASH BOOK.

Form No. 4.  
CASH BOOK.

Form No. 5.  
DAILY REPORT.

Form No. 5.  
(Continued.)  
DAILY REPORT.  
Forms Nos. 6, 7, 8.  
DAY BOOK.

receipts and the other for issues, a tabular form being adopted so as to give room for entry of several descriptions of materials, and several sources of receipt or works to which issued.

8. When the works are in charge of a subordinate under a sub-divisional officer, the report will be sent to the latter, and not to the Executive Engineer.

9. The day-book of a work is a monthly record shewing—

1st.—The labour employed each day.

2nd.—Cash account of disburser's payments on account of the work.

3rd.—Materials supplied to disburser, but for which he does not pay.

4th.—Stock materials issued to the work.

5th.—Expenditure of materials.

6th.—Progress.

7th.—The total charges debitable to the work, and

8th.—Their distribution by estimate sub-heads.

10. The daily columns should show the charges for daily labour only; the charges for materials purchased by the disburser, and for work done by petty contractors, being exhibited in the cash account, and at the time of payment.

11. The cash account will show the payments made, distinguishing in the case of large works, the sub-head of estimate to which each payment is debitable. An example is given in Form No. 6A. The entries of payments must invariably correspond with similar entries in the cash book. The total payments on account of each sub-head of the work are abstracted at the foot of the cash account.

A note of arrears payable is added, including any arrears brought forward from previous months.

12. The account of materials will include materials purchased by the Executive Engineer and supplied to the work, and stock materials issued to the work. The sub-divisional officer, in preparing this portion of the day-book, will exhibit quantities only; the prices will be added in the Executive Engineer's Office.

13. In the case of large works, and when there is at the site of the work a large quantity of materials which has been written off the stock accounts, but has not immediately to be used, it will be necessary to keep a brief running account of the principal materials thus remaining at site, so that a proper check may be maintained on the materials, and that proper rates may be struck on the work actually executed. A specimen of such an account is given at the foot of the account of materials in Form No. 6A. The increase or decrease in the balance of these unused materials is added to or deducted from the charges to heads of work, in order to produce the correct total of charge (see remarks on Register of Works). It will be noticed that the value of materials purchased but not paid for by the Executive Engineer is not charged to the work, when the materials are used, but when these are paid for. This is necessary to ensure exact correspondence between the cash-book entries of payments on account of works, and the entries in the day-books of the works for which those payments are made.

14. The day-book may however be kept according to the specimen given in Form No. 6B, for all works in which the greater exactness of Form No. 6A is not considered necessary by the Executive Engineer. In it the total charges only are exhibited by the sub-divisional officer. These are compared at the end of the month with the detail of progress, by the Executive Engineer, who then distributes the charges approxi-

mately over the different heads, in proportion to the quantity of work done. In this example the detail of materials at site is omitted, the proportion of materials unused not being large enough to make it worth the trouble to keep an account of them.

15. Day-book Form No. 6C, is given as an example of the account of manufacturing operations by daily labour. This differs from the account of an ordinary work only in showing the progress in two different ways, one exhibiting the work done—and the other the quantity and approximate value of out-turn of the manufactured article.

16. The mode of showing the progress of work done in cases of actual construction requires no particular remark. As a rule the progress should be entered by estimate heads, but the Executive Engineer, if he thinks it necessary, may have it shown in still greater detail. The great object to be kept always in view is that the actual nature of the work done should be thoroughly intelligible from the report of progress.

17. The backing of the day-book will always be prepared in the Executive Engineer's Office. It consists of two parts, one showing the total charges of the work to be entered in the schedule, distinguishing between cash and stock, the other showing the charges against each head of estimate to be entered in the register of works. The totals of the two parts must agree with each other.

18. Form No. 7. Requisition for petty works. By the use of this form, a separate requisition, estimate, day-book of expenditure and completion report are dispensed with. It is applicable to all works or repairs estimated not to exceed Rs. 200 each in cost. The sanction of the Executive Engineer to the detail of cost on the face of the requisition will be equivalent to the sanction of the Superintending Engineer or other superior authority to the estimate for a larger work. In the detail of expenditure actual payments only will be recorded by the disburser, arrears, if any, being brought to account when paid.

19. Form No. 8 is an example of a work executed chiefly by task work. This form is on the same principle as the regular day-book, but in less detail, the daily account of labour being unnecessary, and the cash account being so placed that the same detail of particulars refers both to charges and payments. The detail of progress is in this form reduced to one column, that for the total of work done to date.

20. It is particularly to be observed that the charges to a work for any given month are held to be the payments of cash and the value of stock issued to the work. No charges should therefore be made for labour or materials in the day-book unless paid for. Materials procured by the disburser himself, will not be shown on the day-book until paid for.

21. Entries made in the divisional office upon the accounts of sub-divisional officers will always be made in red ink.

22. No. 9 is an abstract of stock materials received, showing the receipts from each source, classified under sub-heads of stock. The value of purchases and receipts from contractors is collected into one total from the different accounts, so as to enable the Executive Engineer to show the amount creditable to the ledger head "Stock purchases and sales." The other receipts are then entered, those from manufactures including under the sub-heads to which they belong, the out-turn of articles manufactured.

23. No. 10 collects on the same form the stock materials issued, the entries being obtained from the day-books of works, invoices of transfers, &c. Under the different heads of "manufactures" will be shewn

Forms Nos. 6, 7, 8.  
(Continued.)  
DAY BOOK.

Form No. 7.  
REQUISITION FOR  
PETTY WORKS.

Form No. 8.  
ACCOUNT OF TASK  
WORK.

Forms  
Nos. 9, 10, 11, 13.  
SUB-DIVISIONAL STOCK  
ACCOUNTS.

Forms  
Nos. 9, 10, 11, 13.  
(Continued.)  
SUB-DIVISIONAL STOCK  
ACCOUNTS.

any stock used in manufacturing operations, as *e. g.*, fuel consumed in brick-making, bricks used in preparing soorkee, &c.

24. No. 11 is a return of variations in stock balances. No articles but those of which there have been either receipts or issues during the month need be entered.

25. Form No. 13 is the half-yearly balance return, and is posted from the monthly balance return (Form No. 11). The sub-divisional officer is bound to keep this up to date, so as to admit of showing at any moment the actual state of the stock in his sub-division. It should be submitted in *original* immediately after the end of each half-year to the divisional office, where after examination and comparison with the Stock Register it will be returned to the sub-divisional officer, who need keep no copy of it. The comparison between the book quantities and the actual quantities of those articles which have been actually counted or measured, should be very carefully scrutinized and remarked on by the Executive Engineer.

26. The responsibility of the sub-divisional officer in regard to these returns is confined to recording the *quantities* correctly. The money values are all filled up in the Executive Engineer's office.

27. A half-yearly return similar to Form No. 13 is required of Tools and Plant which return may be made either separately or on the same paper as this half-yearly stock return, as may be convenient.

Forms Nos 12, 11, 13.  
STORE-KEEPER'S  
ACCOUNTS.

28. Form No. 12 is a daily account of receipts or issues as they occur. It may be useful to make daily totals of issues, and whenever this is done those totals must be abstracted at the end of the month upon the same form.

29. The monthly totals will then be entered in the monthly classified balance return (Form No. 11) and thence posted into the Register (Form No. 13) which will be kept in the same manner as for a sub-division.

Forms Nos. 14 to 17.  
CONTRACT ACCOUNTS.

30. The principle to be observed in the accounts of contract work is that the measurements brought to account shall be, as in actual practice, those of the work completed up to time of measurement, and not those of the work done since last measurement, which it is in most cases impossible actually to measure. For large works which have to be measured before completion the account takes the form of a certificate (Form No. 14), which is prepared in duplicate and shows measurements up to date. One copy is retained by the officer responsible for the measurements, the other one being furnished to the Executive Engineer. Both copies of the certificate are to be signed in token of their correctness, both by the sub-divisional officer and the contractor. The Executive Engineer, deducting the value of the last certificate granted for the work, gives the contractor credit for the remainder, and pays him as much as will bring the total payments up to nine-tenths of the total value of work done. For large supplies of materials the same form is adopted, the principles of adjustment being the same as for works. In cases in which two certificates have been granted in the same month for the same work, the latest is the one on which the entries in the divisional accounts should be based. But it is desirable that works should be measured in such time as to enable the Executive Engineer to show in his monthly accounts the latest possible results, and to make the necessary payments on account of the certificates before the month expires.

31. When a contractor undertakes to complete works without intermediate measurements or payments, the account may take the form either of a certificate or of a bill submitted by the contractor. In the

latter case the bill (Form No. 15) may include several works, or one may be presented for each work, as may be most convenient. In the specimen of bill given, the first page is entirely prepared by the contractor, the departmental entries being made on the other side.

32. An illustration has been given of the manner in which works executed by contractors who have been allowed to use departmental stock materials are to be accounted for. In some provinces it has been customary to treat issues of stock for use of contractors as sales of stock to them; the value of the stock being included in the contractors' bills, but deducted from the payments to them, and then entered in the cash-book as payments by them for the stock supposed to have been sold to them. Such entries in the accounts must not in future be made; the contractor's bill must shew what he has to receive only, and the stock issued to him must be charged direct to the work, and not debited to the contractor.

33. Form No. 16 shows the manner in which receipts separate from the certificate or bill should be taken from contractors, for payments or advances.

34. Form No. 17 illustrates how the accounts of petty contractors, who undertake the execution of parts of works only, or of works or supplies of small cost, may be shown in one account for each sub-division.

45. The account is framed on the same principle as those of the more important contracts; the total to end of month of work or supplies is exhibited, the value to end of last month being deducted as in the certificates.

36. Whenever the same man has petty contracts for different works, or for different parts of the same work (as *e. g.*, a succession of sections of an embankment), it will usually be found convenient to keep a separate account with him for each work or part; so that when each is completed the account of it may be closed, instead of a running account being kept up embodying the whole of the contractor's transactions till they are completed. Further it is more simple and convenient for preparing the Schedule and posting the register of works, to arrange the petty contract account under the works concerned, than under personal heads. In cases in which balances due to or from petty contractors from the previous month remain unchanged at the end of the month to which the account relates, such balances may be collected at the back of the account, and their total exhibited in one line in the account itself. This arrangement, while it prevents such balances being lost sight of, simplifies the petty contract account and reduces its bulk.

37. Purchases are of three kinds, those of Tools and Plant, which are at once charged off in the accounts as such; those of materials for specific works, which are charged directly to those works; and those of materials not required for any specific purpose, which remain in reserve as Stock until required for issue.

38. A dealer, in submitting his bill for purchases, might obviously include articles of all three of these classes, more especially of the two last, the distinction between which would not and could not be made by him. The following course will therefore be adopted. For articles of the class of Tools and Plant payment shall only be made on separate bills including no other articles. For materials, whether for works or stock, one bill from each dealer (Form No. 18) may be accepted. The three last columns of the form, "payments," "for what account purchased," and "by whom received," will be filled up in the divisional office, the dealer, who will be supplied with printed forms for the purpose, having filled up the remaining columns, which constitute the bill proper. The purchases for each particular work will be collected and

Forms Nos. 18 and 19. accounted for on the day-book of that work, those for stock will be collected in the abstract of stock materials received (Form No. 9.)  
(Continued.)  
PURCHASE ACCOUNTS.

39. Form No. 19 is a list of purchases made from persons who are unable to submit bills on the authorized form for their supplies.

40. The divisional accountant will be responsible that every entry in the bills Form No. 19 and the list Form No. 20, is brought to account either in the abstract of stock materials received, Form No. 9, or in one of the separate day-books of works.

Form No. 20.  
ROAD METAL  
ACCOUNT.

41. Form No. 20 is the mileage account of road metal collected, a very useful record in the Executive Engineer's Office of a road division. The entries are abstracted, and the cash account given, in the account of petty contracts, Form No. 17. If in any case the metal is collected by departmental labour, which however is a course to be avoided, the entry in the column "name of contractor" will be "departmental labour." In such case a separate day-book of the departmental labour would be required.

RELATING TO

## ACCOUNTS OF DISBURSERS.

Form No. 1.—Para. 9.

DIVISION.

SUB-DIVISION.

Statement of the actual balance of cash in the hands of \_\_\_\_\_  
on the \_\_\_\_\_ day of \_\_\_\_\_ 186\_\_\_\_\_.

|                                                       |     |     |     |     |     |     | Rs. | A. | P. |
|-------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|----|----|
| Cheques received in favour of self, but not cashed... | ... | ... | ... | ... | ... | ... |     |    |    |
| Transfer receipts not cashed                          | ... | ... | ... | ... | ... | ... |     |    |    |
| Bank-notes ...                                        | ... | ... | ... | ... | ... | ... |     |    |    |
| Rupees ...                                            | ... | ... | ... | ... | ... | ... |     |    |    |
| Half-rupees ...                                       | ... | ... | ... | ... | ... | ... |     |    |    |
| Quarter-rupees                                        | ... | ... | ... | ... | ... | ... |     |    |    |
| Two-annas pieces                                      | ... | ... | ... | ... | ... | ... |     |    |    |
| Pice                                                  | ... | ... | ... | ... | ... | ... |     |    |    |
| TOTAL                                                 |     |     |     |     |     |     |     |    |    |

Certified that the cash in chest has been actually counted by me on this date, and is of the amount above stated.

Dated \_\_\_\_\_

[ N. B.—The same form will be used by Executive Engineer for his cash return.]

Form No. 2.—Para. 9.

DIVISION.

Statement of the actual cash balance on the \_\_\_\_\_ day of \_\_\_\_\_ 186\_\_\_\_, excluding  
amount at credit of Treasury drawing account.

|                                       | Rs. | A. | P. |
|---------------------------------------|-----|----|----|
| In hands of Executive Engineer ... .. |     |    |    |
| Assistant Engineer ... ..             |     |    |    |
| " ... ..                              |     |    |    |
| " ... ..                              |     |    |    |
| Sub-Engineer ... ..                   |     |    |    |
| Supervisor ... ..                     |     |    |    |
| Overseer ... ..                       |     |    |    |
| " ... ..                              |     |    |    |
| " ... ..                              |     |    |    |
| " ... ..                              |     |    |    |
| TOTAL                                 |     |    |    |

Certified that the above return has been compiled from the actual balance returns of the disbursers in this Division.

Executive Engineer.

In addition to the above, the sums noted below are standing at credit of the Division in the Treasury, as per Sub-divisional Cash-Books:—

In Alyghur Treasury ... Rs. \_\_\_\_\_  
In Muttra Treasury ... " \_\_\_\_\_  
Total ... Rs. \_\_\_\_\_

A. B.

Executive Engineer.

Dated \_\_\_\_\_

Form No. 3.—Para. 5.

ALYGHUR SUB-DIVISION—ALYGHUR DIVISION.

Imprest Cash Book of Overseer T. Brown, for May 1863.

| DAY OF MONTH. | TRANSACTIONS.                                                                                         | No. OF VOUCHER | AMOUNT OF EACH DISBURSEMENT. | TOTAL.    |
|---------------|-------------------------------------------------------------------------------------------------------|----------------|------------------------------|-----------|
|               |                                                                                                       |                | Rs. A. P.                    | Rs. A. P. |
| 1st           | Imprest cash in hand ... ..                                                                           | ...            | .....                        | 200 0 0   |
| 6th           | Arrears of last month on account of Alyghur Church ...                                                | ...            | 24 4 9                       |           |
| 11th          | Paid for labour from 9th to 11th May on repairing Verandah at West end of No. 16 Barrack, Alyghur ... | ...            | 19 0 0                       |           |
| "             | Paid for 3 nut screws at 3 annas each, for ditto ...                                                  | ...            | 0 9 0                        |           |
| "             | " labour from 1st to 10th May on Alyghur Church ...                                                   | ...            | 15 6 6                       | 59 4 3    |
| "             | Balance ... ..                                                                                        | ...            | .....                        | 140 11 9  |
| 12th          | Received from Executive Engineer ... ..                                                               | ...            | .....                        | 59 4 3    |
| 16th          | Paid for labour of 13th and 14th May on repairing Verandah at West end of No. 16 Barrack, Alyghur ... | ...            | 7 8 0                        | 200 0 0   |
| 22nd          | Paid for labour on Alyghur Church ... ..                                                              | ...            | 33 15 6                      |           |
| "             | " 2 maunds 20 seers ban string at Rs. 2 per maund for Alyghur Church ... ..                           | ...            | 5 0 0                        |           |
| "             | Paid for 4 maunds 11 seers jute rope at Rs. 5 per maund for Alyghur Church ... ..                     | ...            | 21 8 0                       | 67 15 6   |
| "             | Balance ... ..                                                                                        | ...            | .....                        | 132 0 6   |
| 23rd          | Received from Executive Engineer ... ..                                                               | ...            | .....                        | 67 15 6   |
| 30th          | Paid for Alyghur Church for 30 seers ban string at Rs. 2 per maund ... ..                             | ...            | 1 8 0                        | 200 0 0   |
| "             | Paid for Alyghur Church for 16 earthen pots at 6 pie each ...                                         | ...            | 0 8 0                        |           |
| "             | " for 20 baskets at Rs. 2-8 per 100 ... ..                                                            | ...            | 0 8 0                        |           |
| "             | " for 30 seers nails at Rs. 15 per md. ... ..                                                         | ...            | 11 4 0                       | 13 12 0   |
| "             | " Seeta Ram for repairing crow-bars and pick-axes ...                                                 | ...            | 2 8 0                        | 2 8 0     |
| "             | Balance ... ..                                                                                        | ...            | .....                        | 16 4 0    |
| 31st          | Received from Executive Engineer ... ..                                                               | ...            | .....                        | 183 12 0  |
|               |                                                                                                       |                |                              | 16 4 0    |
|               |                                                                                                       |                |                              | 200 0 0   |

Form No. 4.

## ALYGHUR DIVISION. OFFICE CASH-BOOK OF LIET. A. BROWN,

| DATE OF RECEIPT. | No. OF VOUCHER. | FROM WHOM RECEIVED, &c.                        | RECEIPTS.  |                   | HEAD IN CASH ABSTRACT BOOK. |
|------------------|-----------------|------------------------------------------------|------------|-------------------|-----------------------------|
|                  |                 |                                                | Cash.      | Bank or Treasury. |                             |
|                  |                 |                                                | Rs. A. P.  | Rs. A. P.         |                             |
| 1                | ...             | Balance from previous month ...                | 158 10 4   | 2,140 0 0         |                             |
| 2                | ...             | Ditto Imprest with Overseer T. Brown ...       | 200 0 0    |                   |                             |
| 3                | ...             | Cash drawn from Treasury ...                   | 1,000 0 0  |                   | Cash from Treasury.         |
|                  |                 | Rent of public buildings—                      |            |                   |                             |
| 3                | ...             | Mr. C. F. ... 100 0 0                          |            |                   |                             |
| 4                | ...             | Major G. K. ... 80 0 0                         |            |                   |                             |
| 5                | ...             | Letter of Credit No. 1, dated 1st May 1865 ... | 180 0 0    |                   | Rents.                      |
| 6                | ...             | " " 2 " " ...                                  |            | 24,500 0 0        | Letter of Credit.           |
| 7                | ...             | " " 3 " " ...                                  |            | 2,000 0 0         | " "                         |
| 8                | ...             | Sale of old shed from Razim Ali ...            |            | 1,500 0 0         | " "                         |
| 9                | ...             | Income Tax from Establishment of Division ...  | 140 0 0    |                   | Sale of buildings.          |
|                  |                 |                                                | 37 0 0     |                   | Income Tax.                 |
|                  |                 | Carried over ...                               | 1,715 10 4 | 30,140 0 0        |                             |

—Para 7.

## EXECUTIVE ENGINEER, FOR THE MONTH OF MAY 1865.

| DATE OF PAYMENT. | No. OF VOUCHER. | TO WHOM PAID, &c.                                                                                                                               | PAYMENTS. |                   | HEAD IN CASH ABSTRACT BOOK.          |
|------------------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------------|--------------------------------------|
|                  |                 |                                                                                                                                                 | CASH.     | BANK OR TREASURY. |                                      |
|                  |                 |                                                                                                                                                 | Rs. A. P. | No. of Cheque.    | Amount.                              |
| 2                | ...             | Labour on "Neela Bridge," as follows:—<br>Centering, arrears ... 25 0 0<br>Arching, " ... 10 0 0<br>Dressing stone, arrears 13 4 6              | 48 4 6    |                   | Original Works.                      |
|                  |                 | Advances to Civil Officers as follows:—<br>Collector of Alyghur 400 0 0<br>Post Master of Alyghur ... 200 0 0                                   |           | 1 A               | 600 0 0 Civil Officers.              |
|                  |                 | Executive Engineer ...                                                                                                                          |           | 2 A               | 1,000 0 0 Cash from Treasury.        |
| 3                | ...             | Manufacture of bricks,—arrears of previous month ...                                                                                            | 17 4 0    |                   | Stock.                               |
| 4                | ...             | To Ramzanee, for metal deposited at side of Alyghur and Muttra Road, 18th mile, 2nd Section ...                                                 |           | 3 A               | 30 0 0 Original works.               |
|                  |                 | Advanced to Superintending Engineer's Office ...                                                                                                |           | 4 A               | 300 0 0 Miscellaneous advances.      |
|                  |                 | Advanced to Civil officers as follows:—<br>Collector of Muttra ...                                                                              |           | 1 M               | 300 0 0 Civil Officers.              |
|                  |                 | Establishment, April 1865.                                                                                                                      |           |                   |                                      |
|                  |                 | Executive Engineer ... 625 0 0                                                                                                                  |           | 5 A               | 625 0 0                              |
|                  |                 | Asst. Engr. D. Jones ... 350 0 0                                                                                                                |           | 2 M               | 350 0 0                              |
|                  |                 | E. Robinson ... 250 0 0                                                                                                                         |           | 1 H               | 250 0 0                              |
|                  |                 | Overseer R. Johnson ... 80 0 0                                                                                                                  |           | 6 A               | 80 0 0                               |
|                  |                 | T. Brown ... 80 0 0                                                                                                                             |           | 7 A               | 80 0 0                               |
|                  |                 | Sub-Overseer Ahmed Buksh 60 0 0                                                                                                                 |           | 8 A               | 60 0 0                               |
|                  |                 | 1,445 0 0                                                                                                                                       |           |                   |                                      |
|                  |                 | Office Establishment ...                                                                                                                        | 285 0 0   |                   | Ditto.                               |
|                  |                 | Pejty ...                                                                                                                                       | 30 0 0    |                   | Ditto.                               |
|                  |                 | Paid on account of "Neela Bridge" as follows:—<br>Centering, 20 seers twine, at 4 annas ... 5 0 0<br>Centering, 46 chattees, at 9 pie ... 2 2 6 | 7 2 6     |                   | Original works.                      |
| 5                | ...             | Paid Gopal Dosad for firewood supplied                                                                                                          | 12 3 2    |                   | Stock purchases.                     |
| 6                | ...             | Travelling allowances as follows:—<br>Executive Engineer for April 1865 ...                                                                     |           | 9 A               | 180 0 0 Travelling allowance.        |
| 8                | ...             | Advanced to Asst. Engr. E. Robinson                                                                                                             |           | 2 H               | 1,000 0 0 Transfers within division. |
|                  |                 | Labour on 1st Section of the Alyghur and Muttra Road ...                                                                                        | 498 15 0  |                   | Original Works.                      |
|                  |                 | Labor on manufacture of bricks ...                                                                                                              | 18 12 0   |                   | Stock.                               |
|                  |                 | Paid Sreenath Banerjee, for metal deposited at side of Alyghur and Muttra Road, 22nd and 23rd mile, 2nd Section                                 |           | 10 A              | 50 0 0 Original works.               |
|                  |                 | Carried over ...                                                                                                                                | 917 9 2   |                   | 4,305 0 0                            |





Form

## ALYGHUR DIVISION. OFFICE CASH-BOOK OF LIÉUT. A. BROWN,

| DATE OF RECEIPT. | No. OF VOUCHER. | FROM WHOM RECEIVED, &c.                            | RECEIPTS.  |                      | HEAD IN CASH<br>ABSTRACT BOOK. |
|------------------|-----------------|----------------------------------------------------|------------|----------------------|--------------------------------|
|                  |                 |                                                    | Cash.      | Bank or<br>Treasury. |                                |
|                  |                 |                                                    | Rs. A. P.  | Rs. A. P.            |                                |
|                  |                 | Brought forward ...                                | 2,915 10 4 | 30,140 0 0           |                                |
| 22               |                 | Cash drawn from Treasury ...                       | 1,000 0 0  | .....                | Cash from Treas-<br>ury.       |
| 24               |                 | Deposit of Kettermohun Banerjee, Contractor        | 500 0 0    | .....                | Deposits.                      |
| 26               |                 | Received from Ramdeen for stock sold to<br>him ... | 27 8 0     | .....                | Stock sales.                   |
|                  |                 | Carried over ...                                   | 4,443 2 4  | 30,140 0 0           |                                |

No. 4,—contd.

## EXECUTIVE ENGINEER, FOR THE MONTH OF MAY 1865.

| DATE OF PAYMENT. | No. OF VOUCHER. | TO WHOM PAID, &c.                                                                                                                    | PAYMENTS.  |                   | HEAD IN CASH<br>ABSTRACT<br>BOOK. |
|------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------|-----------------------------------|
|                  |                 |                                                                                                                                      | CASH.      | BANK OR TREASURY. |                                   |
|                  |                 |                                                                                                                                      | Rs. A. P.  | No. of<br>Cheque. | Rs. A. P.                         |
|                  |                 | Brought forward ...                                                                                                                  | 1,779 10 2 |                   | 11,1676 6 9                       |
| 21               |                 | Labor on the 1st Section of the Aly-<br>ghur and Muttra Road ...                                                                     | 370 0 0    |                   | Original works.                   |
| "                |                 | Paid on account of "Neela Bridge."<br>Centering, labour ... 202 4 6                                                                  |            |                   |                                   |
| "                |                 | Dressing stone, labour ... 45 2 6                                                                                                    |            |                   |                                   |
| 22               |                 | Executive Engineer ...                                                                                                               | 247 7 0    |                   | Original works.                   |
| "                |                 | Paid per Overseer Brown on account<br>of Alyghur Church:—                                                                            |            | 28 A              | 1,000 0 0                         |
| "                |                 | Labour ... 33 15 6                                                                                                                   |            |                   | Cash from Treas-<br>ury.          |
| "                |                 | 2½ maunds ban string, at<br>Rs. 2 per maund ... 5 0 0                                                                                |            |                   |                                   |
| "                |                 | 4 maunds 12 seers jute-<br>rope, at Rs. 5 per<br>maund ... 21 8 0                                                                    |            |                   |                                   |
| "                |                 | To Lall Mahomed, for metal deposited<br>at side of Alyghur and Muttra Road,<br>37th and 35th mile, 2nd Section ...                   |            | 29 A              | 60 7 6                            |
| 23               |                 | Balance of compensation to zemindar<br>for use of land for brick-field for<br>manufacture of bricks ...                              |            | 20 A              | 20 0 0                            |
| 24               |                 | To Boodha, for excavation and embank-<br>ment, Alyghur and Muttra Road,<br>8th mile Section 1st ...                                  | 30 0 0     |                   | Stock.                            |
| 25               |                 | Advance to Deputy Commissioner,<br>Ajmere, for stone masons ...                                                                      |            | 30 A              | 25 0 0                            |
| 26               |                 | To Ramchunder Chatterjee, for metal<br>deposited at side of Alyghur and<br>Muttra Road, 35th and 36th mile,<br>2nd Section ...       |            | 32 A              | 250 0 0                           |
| "                |                 | Paid on account of "Neela Bridge."<br>Dressing stone, 20 seer twine, at<br>4 annas per seer ...                                      |            | 33 A              | 70 0 0                            |
| "                |                 | Paid on account of Khetter Mohun<br>Banerjee, Contractor, being purchase<br>money of a Government Promissory<br>Note for Rs. 500 ... | 5 0 0      |                   | Original works.                   |
| 27               |                 | Labour on the 1st Section of the Aly-<br>ghur and Muttra Road ...                                                                    |            | 34 A              | 435 0 0                           |
| "                |                 | Paid to Madho Sing, for excavation and<br>embankment of Alyghur and Muttra<br>Road, 6 miles, Section 1st ...                         | 355 0 0    |                   | Deposits.                         |
| 28               |                 | Labour, 19th to 26th on manufacture of<br>bricks ...                                                                                 |            |                   | Original works.                   |
| "                |                 | Miscellaneous receipts paid into Treas-<br>ury ...                                                                                   | 12 5 6     | 35 A              | 40 0 0                            |
| 29               |                 | Paid to Messrs. Collins and Co., for<br>constructing a Jail at Alyghur ...                                                           |            |                   | Original works.                   |
| "                |                 | To Sreenath Banerjee, for metal depos-<br>ited at side of Alyghur and Muttra<br>Road, 22nd, 23rd, and 24th mile, 2nd<br>Section ...  |            | 36 A              | 1,594 8 0                         |
| "                |                 | Office-rent ...                                                                                                                      |            | 37 A              | 12,800 0 0                        |
| "                |                 |                                                                                                                                      |            | 38 A              | 50 0 0                            |
| "                |                 |                                                                                                                                      |            | 39 A              | 28 0 0                            |
|                  |                 | Carried over ...                                                                                                                     | 2,799 6 8  |                   | Original works.<br>Contingencies. |
|                  |                 |                                                                                                                                      |            |                   | 27,590 6 3                        |

ALYGHUR DIVISION. OFFICE CASH-BOOK OF LIEUT. A. BROWN.

( 18 )

EXECUTIVE ENGINEER, FOR THE MONTH OF MAY 1865.

( 19 )

|                                            | Rs.          | A.        | P.       |
|--------------------------------------------|--------------|-----------|----------|
| Cash payments in Sub-division ...          | 745          | 6         | 0        |
| Ditto by Executive Engineer ..             | 210          | 8         | 0        |
| Recoveries of advances by work ...         | 0            | 0         | 0        |
| <b>Total cash debited during month ...</b> | <b>655</b>   | <b>14</b> | <b>0</b> |
| Value of stock issued to this work ...     | 997          | 8         | 0        |
| <b>Total to be entered in Schedule ...</b> | <b>1,953</b> | <b>6</b>  | <b>0</b> |

| SUB-HEAD.                                   | DISBUR-<br>SER'S<br>CHARGES. | CHARGES<br>BY DIVI-<br>SIONAL<br>OFFICER. |           | TOTAL. |
|---------------------------------------------|------------------------------|-------------------------------------------|-----------|--------|
|                                             |                              | Rs. A. P.                                 | Rs. A. P. |        |
| Centering ...                               | 383 15 0                     | 163 0 9                                   | 546 15 0  |        |
| Arching, including<br>dressing stones ...   | 246 15 6                     | 488 10 0                                  | 735 7 6   |        |
| Ashlar superstructure                       | 27 1 6                       | 179 0 0                                   | 206 1 6   |        |
| Contingencies ...                           | 87 8 0                       | 87 8 0                                    | 87 8 0    |        |
|                                             | 745 6 0                      | 830 10 0                                  | 1,576 0 0 |        |
| Increase to materials<br>at site ...        | ...                          | ...                                       | 377 6 0   |        |
| Total to be entered in<br>Register of Works | ...                          | ...                                       | 1,953 6 0 |        |

*Sub-divisional Officer.*

REMARKS BY EXECUTIVE ENGINEER.

[The Executive Engineer will note here if the work has been examined and measurements checked by him, with any remarks that appear called for.]

*Executive Engineer.*

[NOTE.—In this and the following forms, the antique [black letter] type represents the red ink entries to be made in the Executive Engineer's Office.]

| CENTERING. |           |                           |           |             |            |           |             |            |           | ARCHING.       |            |           |             |            |           |             |  |  |  |
|------------|-----------|---------------------------|-----------|-------------|------------|-----------|-------------|------------|-----------|----------------|------------|-----------|-------------|------------|-----------|-------------|--|--|--|
|            |           |                           |           |             |            |           |             |            |           | Stone Masonry. |            |           |             |            |           |             |  |  |  |
| HEAD.      | SUB-HEAD. | (A) TOTAL.                | (A) RATE. | (A) AMOUNT. | (A) TOTAL. | (A) RATE. | (A) AMOUNT. | (A) TOTAL. | (A) RATE. | (A) AMOUNT.    | (A) TOTAL. | (A) RATE. | (A) AMOUNT. | (A) TOTAL. | (A) RATE. | (A) AMOUNT. |  |  |  |
|            |           | DESCRIPTION OF MATERIALS. |           |             |            |           |             |            |           |                |            |           |             |            |           |             |  |  |  |
|            |           | Mate Masons               | Rs. A. P. | 0 3 6       | 10 2 0     | 0 3 6     | 30 2 0      | 0 3 6      | 30 2 0    | 0 3 6          | 30 2 0     | 0 3 6     | 30 2 0      | 0 3 6      | 30 2 0    | 0 3 6       |  |  |  |
|            |           | Masons                    | Rs. A. P. | 0 3 6       | 10 2 0     | 0 3 6     | 30 2 0      | 0 3 6      | 30 2 0    | 0 3 6          | 30 2 0     | 0 3 6     | 30 2 0      | 0 3 6      | 30 2 0    | 0 3 6       |  |  |  |
|            |           | Masons                    | Rs. A. P. | 0 2 9       | 3 4 3      | 0 2 9     | 3 4 3       | 0 2 9      | 3 4 3     | 0 2 9          | 3 4 3      | 0 2 9     | 3 4 3       | 0 2 9      | 3 4 3     | 0 2 9       |  |  |  |
|            |           | Masons                    | Rs. A. P. | 0 2 5       | 40 3 0     | 0 2 5     | 40 3 0      | 0 2 5      | 40 3 0    | 0 2 5          | 40 3 0     | 0 2 5     | 40 3 0      | 0 2 5      | 40 3 0    | 0 2 5       |  |  |  |
|            |           | Mate Coolies              | Rs. A. P. | 0 2 0       | 3 2 0      | 0 2 0     | 3 2 0       | 0 2 0      | 3 2 0     | 0 2 0          | 3 2 0      | 0 2 0     | 3 2 0       | 0 2 0      | 3 2 0     | 0 2 0       |  |  |  |
|            |           | Coolies                   | Rs. A. P. | 0 2 0       | 3 2 0      | 0 2 0     | 3 2 0       | 0 2 0      | 3 2 0     | 0 2 0          | 3 2 0      | 0 2 0     | 3 2 0       | 0 2 0      | 3 2 0     | 0 2 0       |  |  |  |
|            |           | Coolies                   | Rs. A. P. | 0 1 9       | 21 5 5     | 0 1 9     | 21 5 5      | 0 1 9      | 21 5 5    | 0 1 9          | 21 5 5     | 0 1 9     | 21 5 5      | 0 1 9      | 21 5 5    | 0 1 9       |  |  |  |
|            |           | Coolies                   | Rs. A. P. | 0 1 6       | 27 6 0     | 0 1 6     | 27 6 0      | 0 1 6      | 27 6 0    | 0 1 6          | 27 6 0     | 0 1 6     | 27 6 0      | 0 1 6      | 27 6 0    | 0 1 6       |  |  |  |
|            |           | Coolies                   | Rs. A. P. | 0 1 3       | 74 12 5    | 0 1 3     | 74 12 5     | 0 1 3      | 74 12 5   | 0 1 3          | 74 12 5    | 0 1 3     | 74 12 5     | 0 1 3      | 74 12 5   | 0 1 3       |  |  |  |
|            |           | Coolies                   | Rs. A. P. | 0 0 9       | 35 9 5     | 0 0 9     | 35 9 5      | 0 0 9      | 35 9 5    | 0 0 9          | 35 9 5     | 0 0 9     | 35 9 5      | 0 0 9      | 35 9 5    | 0 0 9       |  |  |  |
|            |           | Carpenters                | Rs. A. P. | 0 2 6       | 10 7 6     | 0 2 6     | 10 7 6      | 0 2 6      | 10 7 6    | 0 2 6          | 10 7 6     | 0 2 6     | 10 7 6      | 0 2 6      | 10 7 6    | 0 2 6       |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Arrears                   | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           | Total Labour              | Rs. A. P. | ...         | ...        | ...       | ...         | ...        | ...       | ...            | ...        | ...       | ...         | ...        | ...       | ...         |  |  |  |
|            |           |                           |           |             |            |           |             |            |           |                |            |           |             |            |           |             |  |  |  |

[NOTE.—The columns A, A, A, need not be filled up when not thought necessary.]

| ARCHING.            |                    |       |        |       |        |       |        |       |        | SUPERSTRUCTURE MASONRY. |                        |       |        |       |        |       |        |       |        | DISBURSER'S CASH ACCOUNT. |                       |                                          |            |                         |           |
|---------------------|--------------------|-------|--------|-------|--------|-------|--------|-------|--------|-------------------------|------------------------|-------|--------|-------|--------|-------|--------|-------|--------|---------------------------|-----------------------|------------------------------------------|------------|-------------------------|-----------|
| Dressing cut Stone. |                    |       |        |       |        |       |        |       |        | Ashlar Work.            |                        |       |        |       |        |       |        |       |        | Date.                     | Sub-Head.             | Particulars.                             | Pay-ments. | Total as per Cash-Book. |           |
| 20                  | Mate Stone Cutters | 0 3 6 | 4 6 0  | 0 3 6 | 4 6 0  | 0 3 6 | 4 6 0  | 0 3 6 | 4 6 0  | 10                      | Mate Stone Cutters     | 0 3 6 | 4 6 0  | 0 3 6 | 4 6 0  | 0 3 6 | 4 6 0  | 0 3 6 | 4 6 0  | 2nd                       | Centering             | Arrears Labour                           | Rs. A. P.  | 25 0 0                  | Rs. A. P. |
| 400                 | Stone Cutters      | 0 3 0 | 75 0 0 | 0 3 0 | 75 0 0 | 0 3 0 | 75 0 0 | 0 3 0 | 75 0 0 | 200                     | Stone Cutters          | 0 3 0 | 37 8 0 | 0 3 0 | 37 8 0 | 0 3 0 | 37 8 0 | 0 3 0 | 37 8 0 | "                         | Arching               | "                                        | 10 0 0     | 10 0 0                  |           |
| 80                  | Coolies            | 0 2 0 | 10 0 0 | 0 2 0 | 10 0 0 | 0 2 0 | 10 0 0 | 0 2 0 | 10 0 0 | 40                      | Coolies                | 0 2 0 | 5 0 0  | 0 2 0 | 5 0 0  | 0 2 0 | 5 0 0  | 0 2 0 | 5 0 0  | "                         | Dressing Stones       | "                                        | 13 4 6     | 13 4 6                  |           |
| 20                  | Coolies            | 0 0 9 | 0 15 6 | 0 0 9 | 0 15 6 | 0 0 9 | 0 15 6 | 0 0 9 | 0 15 6 | 10                      | Coolies                | 0 0 9 | 0 7 6  | 0 0 9 | 0 7 6  | 0 0 9 | 0 7 6  | 0 0 9 | 0 7 6  | "                         | "                     | "                                        | 43 4 6     | 43 4 6                  |           |
|                     | Total              | ...   | ...    | ...   | ...    | ...   | ...    | ...   | ...    |                         | Total cut stone ashlar | ...   | ...    | ...   | ...    | ...   | ...    | ...   | ...    | "                         | "                     | "                                        | ...        | ...                     |           |
|                     | Arrears            | ...   | ...    | ...   | ...    | ...   | ...    | ...   | ...    |                         | Grand Total            | ...   | ...    | ...   | ...    | ...   | ...    | ...   | ...    | "                         | "                     | "                                        | ...        | ...                     |           |
|                     |                    | ...   | ...    | ...   | ...    | ...   | ...    | ...   | ...    |                         |                        | ...   | ...    | ...   | ...    | ...   | ...    | ...   | ...    | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 15th                      | Centering             | 20 Seers twine                           | 5 0 0      | 5 0 0                   |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | 46 Chattees, at 9 pie                    | 2 2 6      | 2 2 6                   |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | Dressing Stones       | "                                        | 45 2 6     | 45 2 6                  |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 10th                      | Centering             | Labour                                   | 140 8 0    | 140 8 0                 |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | Dressing Stones       | "                                        | 45 2 6     | 45 2 6                  |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 15th                      | Centering             | 20 Seers twine                           | 5 0 0      | 5 0 0                   |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | 4 Maunds string, at Re. 1                | 4 0 0      | 4 0 0                   |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | Dressing Stones       | Marking Tools                            | 3 0 0      | 3 0 0                   |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 17th                      | Contingencies         | 1,400 Mats for workmen's huts, at 1 anna | 87 8 0     | 87 8 0                  |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 21st                      | Centering             | Labour                                   | 202 4 6    | 202 4 6                 |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | Dressing Stones       | "                                        | 45 2 6     | 45 2 6                  |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 26th                      | Dressing Stones       | 20 Seers twine, at 4 annas               | 5 0 0      | 5 0 0                   |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 29th                      | Arching               | Labour                                   | 125 4 0    | 125 4 0                 |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | Superstructure Ashlar | "                                        | 27 1 6     | 27 1 6                  |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | "                         | "                     | "                                        | ...        | ...                     |           |
| 1                   | 20                 | 4     | 1      | 1     | 20     | 4     | 1      | 1     | 20     | 1                       | 20                     | 4     | 1      | 1     | 20     |       |        |       |        |                           |                       |                                          |            |                         |           |



## Form No. 6 B,—contd.

## DAY-BOOK OF LABOUR.

### CONSTRUCTION OF ALYGHUR CHURCH.

[illegible]

[NOTE.—The columns A, A, A, need not be filled up when not thought necessary.]

## Form No. 6 B, -contd.

## DISBURSER'S CASH ACCOUNT.

[illegible]

Form No. 6 B,—contd.

## ACCOUNT OF MATERIALS NOT CHARGED WITHIN.

|                                                                 | QUANTITY.      | RATE. |    |    | VALUE. |    |    |                                | QUANTITY.  | RATE. |    |    | VALUE. |    |    |
|-----------------------------------------------------------------|----------------|-------|----|----|--------|----|----|--------------------------------|------------|-------|----|----|--------|----|----|
|                                                                 |                | Rs.   | A. | P. | Rs.    | A. | P. |                                |            | Rs.   | A. | P. | Rs.    | A. | P. |
| <i>Purchased by Executive Engineer and issued to this work.</i> |                |       |    |    |        |    |    | <i>Distribution of issues.</i> |            |       |    |    |        |    |    |
| Burnt bricks, 10" x 5" x 3"                                     | 19,900         | 9     | 2  | 0  | 181    | 9  | 0  | Pucka masonry—                 |            |       |    |    |        |    |    |
|                                                                 |                |       |    |    |        |    |    | Burnt bricks ...               | 15,000     | 9     | 2  | 0  | 136    | 14 | 0  |
|                                                                 |                |       |    |    |        |    |    | Kunkur lime ...                | 387 c. ft. | 16    | 0  | 0  | 61     | 14 | 0  |
|                                                                 |                |       |    |    |        |    |    | Soorkee ...                    | 300 c. ft. | 10    | 8  | 0  | 31     | 3  | 0  |
|                                                                 |                |       |    |    |        |    |    |                                |            |       |    |    | 230    | 4  | 0  |
|                                                                 |                |       |    |    |        |    |    | Kutch-pucka masonry—           |            |       |    |    |        |    |    |
|                                                                 |                |       |    |    |        |    |    | Burnt bricks ...               | 4,900      | 9     | 2  | 0  | 44     | 11 | 0  |
|                                                                 |                |       |    |    |        |    |    | Cornice tiles ...              | 4,000      | 10    | 0  | 0  | 40     | 0  | 0  |
|                                                                 |                |       |    |    |        |    |    |                                |            |       |    |    | 84     | 11 | 0  |
|                                                                 |                |       |    |    |        |    |    | Wood-work for roof—            |            |       |    |    |        |    |    |
|                                                                 |                |       |    |    |        |    |    | Wrought-iron ...               | 11 seers   | 12    | 8  | 0  | 3      | 7  | 0  |
|                                                                 |                |       |    |    |        |    |    | Total                          |            |       |    |    | 318    | 6  | 0  |
| TOTAL PURCHASES                                                 |                |       |    |    | 181    | 9  | 0  |                                |            |       |    |    |        |    |    |
| <i>Received from Stock.</i>                                     |                |       |    |    |        |    |    |                                |            |       |    |    |        |    |    |
| Kunkur lime ...                                                 | Cubic feet 387 | 16    | 0  | 0  | 61     | 14 | 0  |                                |            |       |    |    |        |    |    |
| Soorkee ...                                                     | 300            | 10    | 8  | 0  | 31     | 3  | 0  |                                |            |       |    |    |        |    |    |
| Cornice tiles, 12" x 6" x 1 1/2"                                | No. 4,000      | 10    | 0  | 0  | 40     | 0  | 0  |                                |            |       |    |    |        |    |    |
| Wrought-iron ...                                                | 11 seers       | 12    | 8  | 0  | 3      | 7  | 0  |                                |            |       |    |    |        |    |    |
| TOTAL STOCK                                                     |                |       |    |    | 136    | 13 | 0  |                                |            |       |    |    |        |    |    |
| TOTAL                                                           |                |       |    |    | 318    | 6  | 0  |                                |            |       |    |    |        |    |    |

Form No. 6 C.—Para. 26.

| PROGRESS.                                 |             |                |               | DAY-BOOK FOR MAY 1865.                                                        |                      |                                |           |
|-------------------------------------------|-------------|----------------|---------------|-------------------------------------------------------------------------------|----------------------|--------------------------------|-----------|
|                                           | UP TO DATE. | LAST REPORTED. | DURING MONTH. | ALYGHUR SUB-DIVISION, ALYGHUR DIVISION.                                       |                      |                                |           |
|                                           |             |                |               | <i>Name of Work.</i> —Manufacture of bricks.                                  |                      |                                |           |
|                                           |             |                |               | <i>Authority.</i> —Govt., N. W. P., No. — dated — Estimate No. 40 of 1864-65. |                      |                                |           |
|                                           |             |                |               | <i>Summary of charges.</i>                                                    |                      |                                |           |
|                                           |             |                |               |                                                                               | Rs.                  | A.                             | P.        |
| Bricks, 11" x 5" x 2 1/2", full burnt ... | 4,50,000    | 3,50,000       | 1,00,000      | Cash payments in Sub-division                                                 | 488                  | 13                             | 6         |
| Ditto, ditto, half burnt ...              | 1,02,500    | 82,500         | 20,000        | Ditto by Executive Engineer.                                                  | 0                    | 0                              | 0         |
|                                           |             |                |               | Recoveries of advances by work                                                | 0                    | 0                              | 0         |
|                                           |             |                |               | Total cash debited during the month                                           | 488                  | 13                             | 6         |
| Brick bats ...                            | 400         | 400            |               | Value of stock issued to this work                                            | 18                   | 0                              | 0         |
|                                           |             |                |               | Total to be entered in Schedule                                               | 503                  | 13                             | 6         |
|                                           |             |                |               | <i>Distribution of charges.</i>                                               |                      |                                |           |
|                                           |             |                |               | SUB-HEADS.                                                                    | DISBURSER'S CHARGES. | CHARGES BY DIVISIONAL OFFICER. | TOTAL.    |
|                                           |             |                |               |                                                                               | Rs. A. P.            | Rs. A. P.                      | Rs. A. P. |
|                                           |             |                |               | Firing kilns                                                                  | 398 13 6             | 18 0 0                         | 416 13 6  |
|                                           |             |                |               | Unloading kilns                                                               | 60 0 0               | 0 0 0                          | 60 0 0    |
|                                           |             |                |               | General charges                                                               | 30 0 0               | 0 0 0                          | 30 0 0    |
|                                           |             |                |               | Total to be entered in Register of Works...                                   | 488 13 6             | 18 0 0                         | 506 13 6  |
| <i>Estimated value of out-turn.</i>       | QUANTITY.   | RATE.          | VALUE.        |                                                                               |                      |                                |           |
| Brick, 11" x 5" x 2 1/2", full burnt ...  | 1,00,000    | Rs. 5 p. 1,000 | 500 0 0       |                                                                               |                      |                                |           |
| Ditto, ditto, half burnt ...              | 20,000      | Rs. 2 p. 1,000 | 40 0 0        |                                                                               |                      |                                |           |
| TOTAL                                     |             |                | 540 0 0       |                                                                               |                      |                                |           |
|                                           |             |                |               | <i>Sub-divisional Officer.</i>                                                |                      |                                |           |
|                                           |             |                |               | REMARKS BY THE EXECUTIVE ENGINEER.                                            |                      |                                |           |
|                                           |             |                |               | <i>Executive Engineer.</i>                                                    |                      |                                |           |

FORMS RELATING TO

Form No. 6 C, -contd.

[illegible]

[NOTE.—The columns A, A, A, need not be filled up when not thought necessary.]

[Chap. XIX, Sec. 1

Form No. 6 C,—contd.

[illegible]

Form No. 6 C,—contd.  
ACCOUNT OF MATERIALS NOT CHARGED WITHIN.

|                             | QUANTITY       | RATE. |    |    | VALUE. |    |    |                                | QUANTITY       | RATE. |    |    | VALUE. |    |    |
|-----------------------------|----------------|-------|----|----|--------|----|----|--------------------------------|----------------|-------|----|----|--------|----|----|
|                             |                | Rs.   | A. | P. | Rs.    | A. | P. |                                |                | Rs.   | A. | P. | Rs.    | A. | P. |
| <i>Received from Stock.</i> |                |       |    |    |        |    |    | <i>Distribution of charges</i> |                |       |    |    |        |    |    |
| Fire-wood ...               | Maunds.<br>300 | 6     | 0  | 0  | 18     | 0  | 0  | Firing kilas—Fire-wood ...     | Maunds.<br>300 | 6     | 0  | 0  | 18     | 0  | 0  |
| <b>Total</b> ...            |                |       |    |    | 18     | 0  | 0  | <b>Total</b> ...               |                |       |    |    | 18     | 0  | 0  |

## Form No. 7.—Para. 24.

## REQUISITION ON THE P. W. D. FOR PETTY WORK.

The Officer Commanding \_\_\_\_\_ wishes to have the verandah at the west end of No. 16 Barrack repaired with the least possible delay.

6th May, 1865.

Quarter Master.

## DETAIL OF COST.

It will be necessary to take down the present roof and re-roof the verandah with tiles as follows :—  
Roofing of double layer of flat tiles, the upper layer set in a bed of mortar,  $1 \times 43 \cdot 6 \times 13 \cdot 6 = 587$  Rs. A. P.  
superficial feet, at Rs. 13 per 100 ... .. 76 5 0

## SAL WOOD-WORK.

Beams,  $3 \times 13 \cdot 6' \times 5" \times 6" = 8 \cdot 4$   
Battens  $20 \times 10 \cdot 6' \times 5" \times 4" = 29 \cdot 2$   
— 37·6, at Rs. 2-12 per cubic foot ... .. 103 2 0

## RED PAINTING.

Beams,  $3 \times 13 \cdot 6' \times 1 \cdot 5' = 56$   
Battens,  $20 \times 10 \cdot 6' \times 1 \cdot 2' = 245$   
— 301 at Re. 1 per 100 ... .. 3 0 0  
3 Iron nut screws, at As. 3 each ... .. 0 9 0  
Taking down old roof, removing rubbish, &c. ... .. 4 0 0

TOTAL 187 0 0

7th May, 1865.

Supervisor.

| SANCTIONED.                           | TO BE EXECUTED BY SUPERVISOR.     |
|---------------------------------------|-----------------------------------|
|                                       | Date to be commenced ... 9th May. |
|                                       | „ completed ... 15th May.         |
| 8th May 1865. Brigadier Genl. Commdg. | Executive Engineer.               |

## COMPLETION CERTIFICATE.

|                                                                          |                                 |
|--------------------------------------------------------------------------|---------------------------------|
| Work done as above, and expenditure incurred as per detail at back... .. | Work done.                      |
| 17th May, 1865. Supervisor.                                              | 17th May, 1865. Quarter Master. |

Form No. 7.—contd.  
EXPENDITURE ON THIS WORK.

| DAY OF MONTH. | No. OR QUANTITY. | DESCRIPTION.          | AMOUNT.   | TOTAL.    | CASH PAYMENT. | DAY OF MONTH. | No. OR QUANTITY. | DESCRIPTION. | AMOUNT. | TOTAL. | CASH PAYMENT. |
|---------------|------------------|-----------------------|-----------|-----------|---------------|---------------|------------------|--------------|---------|--------|---------------|
|               |                  | As.                   | Rs. A. P. | Rs. A. P. | Rs. A. P.     |               |                  |              |         |        |               |
| 9             | 8                | Masons ... 8          | 4 0 0     |           |               |               |                  |              |         |        |               |
| "             | 16               | Boys ... 1            | 1 0 0     |           |               |               |                  |              |         |        |               |
| "             | 8                | Carts ... 8           | 4 0 0     |           |               |               |                  |              |         |        |               |
| 10            | 8                | Masons ... 8          | 4 0 0     |           |               |               |                  |              |         |        |               |
| "             | 16               | Boys ... 1            | 1 0 0     |           |               |               |                  |              |         |        |               |
| 11            | 8                | Masons ... 8          | 4 0 0     |           |               |               |                  |              |         |        |               |
| "             | 16               | Boys ... 1            | 1 0 0     |           |               |               |                  |              |         |        |               |
| "             | 3                | Iron nut screws 3     | 0 9 0     | 19 9 0    | 19 9 0        |               |                  |              |         |        |               |
| 13            | 4                | Carpenters ... 8      | 2 0 0     |           |               |               |                  |              |         |        |               |
| 14            | 4                | Masons ... 8          | 2 0 0     |           |               |               |                  |              |         |        |               |
| "             | 8                | Boys ... 1            | 0 8 0     |           |               |               |                  |              |         |        |               |
| "             | 4                | Carts ... 8           | 2 0 0     |           |               |               |                  |              |         |        |               |
| "             | 2                | Painters ... 8        | 1 0 0     | 7 8 0     |               |               |                  |              |         |        |               |
| 16            |                  |                       |           |           | 7 8 0         |               |                  |              |         |        |               |
|               |                  | Total                 |           | 27 1 0    |               |               |                  |              |         |        |               |
|               |                  | Stock.                |           |           |               |               |                  |              |         |        |               |
|               |                  | Rs.                   |           |           |               |               |                  |              |         |        |               |
| 4,000         |                  | Tiles ... 5-0         | 20 0 0    |           |               |               |                  |              |         |        |               |
| 200           |                  | Cubic feet lime 16-0  | 32 0 0    |           |               |               |                  |              |         |        |               |
| 37½           |                  | C. ft. Sal timber 2-8 | 93 12 0   |           |               |               |                  |              |         |        |               |
| 16            |                  | Seers red paint 0-4   | 4 0 0     |           |               |               |                  |              |         |        |               |
|               |                  |                       |           | 149 12 0  |               |               |                  |              |         |        |               |
|               |                  | Total Charges         |           | 176 13 0  |               |               |                  |              |         |        |               |
|               |                  |                       |           |           | 176 13 0      |               |                  |              |         |        |               |

[If the work is not completed in the same month as it is commenced in, an account will be furnished in this form of expenditure to end of month, with note that requisition will follow with the final account in the succeeding month.]

## Form No. 8.—Para. 25.

## TASK WORK.

MUTTRA SUB-DIVISION.

ALYGHUR DIVISION.

DAY-BOOK OF EXPENDITURE ON CONSTRUCTING OUT-OFFICES, FOR NON-COMMISSIONED OFFICERS' QUARTERS AT MUTTRA.

Authority for work.—Estimate No. 491 of 1861-65. Letter No. 1093 of Secretary to Government, N. W. P., dated 4th March 1864.

| Day of Month. | PAYMENTS. |  | ITEMS OF CHARGE.                   | SCHEDULE NO. | QUANTITY.    | RATE.     | CHARGES       |                        |           | PROGRESS UP TO END OF MONTH. |
|---------------|-----------|--|------------------------------------|--------------|--------------|-----------|---------------|------------------------|-----------|------------------------------|
|               | Amount.   |  |                                    |              |              |           | By DisBURSER. | By Divisional Officer. | Total.    |                              |
|               | Rs. A. P. |  |                                    |              |              | Rs. A. P. | Rs. A. P.     | Rs. A. P.              | Rs. A. P. |                              |
| 2             | 10 8 0    |  | Arrears of last month              |              |              |           | 10 8 0        |                        | 10 8 0    |                              |
| 26            | 2 0 2     |  | Pucka masonry                      |              | 67 c. ft.    | 3 0 0     | 2 0 2         |                        |           |                              |
| 30            | 4 11 7    |  | Bricks                             |              | 630          | 7 8 0     | 4 11 7        |                        |           |                              |
| 30            | 2 3 7     |  | Soorkee                            |              | 20 c. ft.    | 11 2 0    | 2 3 7         |                        |           |                              |
|               |           |  | Lime-stone                         |              | 10 "         | 47 3 9    |               | 4 12 10                |           |                              |
|               |           |  | Total pucka masonry                |              |              |           | 8 15 4        | 4 12 10                | 13 12 2   | 23,458 c.ft.                 |
| 26            | 30 0 0    |  | Sal wood-work, including materials |              | 12 c. ft.    | 2 8 0     | 30 0 0        |                        | 30 0 0    | 24 "                         |
| 26            | 5 11 6    |  | Terrace roofing                    |              | 143 s. ft.   | 4 0 0     | 5 11 6        |                        |           |                              |
| 26            | 3 8 5     |  | Khoah                              |              | 47 c. ft.    | 7 8 0     | 3 8 5         |                        |           |                              |
| 30            | 1 14 3    |  | Soorkee                            |              | 10 "         | 11 2 0    | 1 14 3        |                        |           |                              |
| 30            | 7 13 7    |  | Tiles, 12"                         |              | 314 "        | 25 0 0    | 7 13 7        |                        |           |                              |
| 30            |           |  | Lime-stone                         |              | 28½ c.ft.    | 47 3 9    |               | 13 6 9                 |           |                              |
|               |           |  | Total terrace roofing              |              |              |           | 18 15 9       | 13 6 9                 | 32 6 6    | 286 s. ft.                   |
| 30            | 11 7 5    |  | Sand-plaster                       |              | 2,293 s. ft. | 0 8 0     | 11 7 5        |                        |           |                              |
| 30            |           |  | Sand                               |              | 115 c. ft.   | 14 3 6    |               | 16 5 8                 |           |                              |
| 30            |           |  | Lime-stone                         |              | 57½ c.ft.    | 47 3 9    |               | 27 1 1                 |           |                              |
|               |           |  | Total sand-plaster                 |              |              |           | 11 7 5        | 43 6 9                 | 54 14 2   | 4,914 s.ft.                  |
| 30            |           |  | White-washing, including materials |              | 1,736 s.ft.  | 0 3 0     | 3 4 1         |                        | 3 4 1     | 2,064 s.ft.                  |
| 30            | 6 5 9     |  | Tiled flooring                     |              | 212 "        | 0 3 0     | 6 5 9         |                        |           |                              |
| 30            | 3 6 0     |  | Bricks, 10½" × 5½" × 2½"           |              | 450          | 7 8 0     | 3 6 0         |                        |           |                              |
| 30            | 2 7 1     |  | Soorkee                            |              | 22 c. ft.    | 11 2 0    | 2 7 1         |                        |           |                              |
| 30            | 5 13 2    |  | Tiles                              |              | 233          | 2 8 0     | 5 13 2        |                        |           |                              |
| 30            |           |  | Lime-stone                         |              | 11 c.ft.     | 47 3 9    |               | 5 4 0                  |           |                              |
|               |           |  | Total tiled flooring               |              |              |           | 18 0 0        | 5 4 0                  | 23 4 0    | 424 s. ft.                   |
| 18            | 2 5 1     |  | Red painting, including materials  |              | 232 s.ft.    |           | 2 5 1         |                        | 2 5 1     | 232 "                        |
| 30            | 1 8 0     |  | Earthen spouts                     |              | 4            | 0 6 0     | 1 8 0         |                        | 1 8 0     | 4                            |
|               |           |  | Contingencies.                     |              |              |           |               |                        |           |                              |
| 10            | 1 8 0     |  | Carts                              |              | 2            | 0 12 0    | 1 8 0         |                        |           |                              |
| 30            | 1 9 0     |  | Coolies                            |              | 10           | 0 2 6     | 1 9 0         |                        |           |                              |
|               |           |  | Signboards, large                  |              | 2            | 2 4 0     | 4 8 0         |                        |           |                              |
| 30            | 14 8 0    |  | Ditto, small                       |              | 4            | 2 0 0     | 8 0 0         |                        |           |                              |
|               |           |  | Chunar stones                      |              | 4            | 0 8 0     | 2 0 0         |                        |           |                              |
|               | 119 4 7   |  | Total                              |              |              |           | 17 9 0        |                        | 17 9 0    |                              |
|               |           |  | Total of the month                 |              |              |           | 112 0 8       | 66 14 4                | 178 15 0  |                              |
|               |           |  | Total including arrears            |              |              |           | 122 8 8       | 66 14 4                | 189 7 0   |                              |
|               |           |  | Charges to be debited              |              |              |           | 119 4 7       | 66 14 4                | 186 2 11  |                              |
|               |           |  | Arrears unpaid                     |              |              |           | 3 4 1         |                        | 3 4 1     |                              |

C. D.  
Executive Engineer.A. B.,  
Sub-divisional Officer.

Form No. 9.—

ALYGHUR SUB-DIVISION. ALYGHUR DIVISION. ABSTRACT OF

[illegible]

( 36 )

Para. 36.

STOCK MATERIALS RECEIVED DURING THE MONTH OF MAY 1865.

[illegible]

( 37 )



STATEMENT OF RECEIPTS AND ISSUES OF STOCK FOR THE MONTH OF MAY 1865.

| DESCRIPTION.                              | BALANCE REMAINING IN STORE, AS PER LAST MONTH'S RETURN. | RECEIPTS DURING THE MONTH, AS PER ABSTRACT (FORM NO. 9.) | TOTAL    | ISSUES DURING THE MONTH, AS PER ABSTRACT (FORM NO. 10.) | BALANCE REMAINING IN STORE ON 1st JUNE 1865. | REMARKS. |
|-------------------------------------------|---------------------------------------------------------|----------------------------------------------------------|----------|---------------------------------------------------------|----------------------------------------------|----------|
| <i>Building Materials.</i>                |                                                         |                                                          |          |                                                         |                                              |          |
| Bricks, 11" x 5" x 2½" No.                | 3,00,000                                                | 2,60,000                                                 | 5,60,000 | ...                                                     | 5,60,000                                     |          |
| Ditto, 12" x 6" x 3" ... No.              | 10,000                                                  | 25,000                                                   | 35,000   | ...                                                     | 35,000                                       |          |
| Ditto, half burnt, 11" x 5" x 2½" ... No. | 8,000                                                   | 20,000                                                   | 28,000   | ...                                                     | 28,000                                       |          |
| Ditto, unburnt, 11" x 5" x 2½" ... No.    | 1,50,000                                                | ...                                                      | 1,50,000 | 70,000                                                  | 80,000                                       |          |
| Lime (stone) ... c. feet                  | 8,000                                                   | ...                                                      | 8,000    | 2,010                                                   | 5,988                                        |          |
| Lime-stone ... "                          | 1,000                                                   | 8,000                                                    | 9,000    | ...                                                     | 9,000                                        |          |
| Soorkee ... "                             | 2,000                                                   | ...                                                      | 2,000    | 1,229                                                   | 771                                          |          |
| Stone ... "                               | 9,000                                                   | ...                                                      | 9,000    | 5,100                                                   | 3,900                                        |          |
| Tiles ... No.                             | 8,000                                                   | ...                                                      | 8,000    | 4,000                                                   | 4,000                                        |          |
| Tiles, cornice ... "                      | 6,000                                                   | ...                                                      | 6,000    | 4,000                                                   | 2,000                                        |          |
| <i>Timber.</i>                            |                                                         |                                                          |          |                                                         |                                              |          |
| Sal Timber ... c. feet                    | 650                                                     | ...                                                      | 650      | 57½                                                     | 592½                                         |          |
| <i>Metals.</i>                            |                                                         |                                                          |          |                                                         |                                              |          |
| Wrought-iron ... Seers                    | 26                                                      | ...                                                      | 26       | 11                                                      | 15                                           |          |
| <i>Fuel.</i>                              |                                                         |                                                          |          |                                                         |                                              |          |
| Firewood ... Mds.                         | 200                                                     | 615                                                      | 815      | 300                                                     | 515                                          |          |
| <i>Painters' Stores.</i>                  |                                                         |                                                          |          |                                                         |                                              |          |
| Red paint ... Seers                       | 40                                                      | ...                                                      | 40       | 16                                                      | 24                                           |          |

Executive Engineer.

Form No. 12.—Para. 59.

ACCOUNT OF THE DAILY ISSUES OF MATERIALS AND STORES IN CHARGE OF RAMPERSHAD, STORE-KEEPER, ALYGHUR DIVISION, AT ALYGHUR, DURING MAY 1865.

| DAY. | No. OF INDENT OR ORDER. | NAME OF THE WORK TO WHICH ISSUED.      | GLASS PANEES. | BOLTS. | HINGES, PAIRS. | LOCKS. | TIMBER, SAL. CUBIC FEET. |
|------|-------------------------|----------------------------------------|---------------|--------|----------------|--------|--------------------------|
| 1    | 1                       | Stolen from Godown ...                 | ...           | ...    | ...            | ...    | 52                       |
|      | 2                       | Transferred to Muttra Sub-Division ... | 12            | 6      | 8              | 2      | ...                      |
|      |                         | "                                      | ...           | ...    | ...            | ...    | ...                      |
|      |                         | Total for the day                      | 12            | 6      | 8              | 2      | 52                       |
| 2    | 3                       | Transferred to Agra Division, P. W. D. | ...           | ...    | ...            | ...    | 680                      |
|      |                         | Total for the day                      | ...           | ...    | ...            | ...    | 680                      |
|      |                         | [and so on]                            | ...           | ...    | ...            | ...    | ...                      |
|      |                         | Abstract of daily totals.              | 12            | 6      | 8              | 2      | 52                       |
| 1    |                         | ...                                    | ...           | ...    | ...            | ...    | 680                      |
| 2    |                         | ...                                    | ...           | ...    | ...            | ...    | ...                      |
| 3    |                         | [and so on]                            | ...           | ...    | ...            | ...    | 1,500                    |
|      |                         | Total for the month                    | 12            | 6      | 8              | 2      | ...                      |



## Form No. 14.--Para. 69.

CONTRACT CERTIFICATE. MAY 1865.

No. 11—ALYGHUR SUB-DIVISION. ALYGHUR DIVISION.

*Nature of Work*—Constructing Jail at Alyghur.

**Name of Contractor**—Messrs. Collins and Co.

*Authority for Work*—Estimate No. 620 of 1864-65. Government, N. W. P., No.  
*Number of last certificate granted for this work*—14.

*Total quantity of work executed up to 29th May 1865.*

| SCHEDULE No. | QUANTITY.   | ITEMS.                                                | RATE. |    |    | AMOUNT. |    |    | REMARKS. |
|--------------|-------------|-------------------------------------------------------|-------|----|----|---------|----|----|----------|
|              |             |                                                       | Rs.   | A. | P. | Rs.     | A. | P. |          |
|              | Cubic feet. |                                                       |       |    |    |         |    |    |          |
|              | 31,635      | Earth-work in excavation                              | 0     | 8  | 0  | 173     | 2  | 8  |          |
|              | 32,153      | Ditto beyond 3 feet in depth                          | 2     | 8  | 0  | 803     | 13 | 2  |          |
|              | 11,070      | Concrete work                                         | 23    | 4  | 0  | 2,573   | 12 | 3  |          |
|              | 1,06,728    | Masonry                                               | 22    | 8  | 0  | 2,013   | 12 | 3  |          |
|              | Mds.        |                                                       |       |    |    |         |    |    |          |
|              | 3,405       | Iron beams carted and hoisted                         | 0     | 6  | 0  | 1,276   | 14 | 0  |          |
|              | Mds. Srs.   |                                                       |       |    |    |         |    |    |          |
|              | 1,247 8     | Iron gratings                                         | 10    | 0  | 0  | 12,472  | 0  | 0  |          |
|              |             | Removing earth                                        |       |    |    | 1,000   | 0  | 0  |          |
|              | Cubic feet  |                                                       |       |    |    |         |    |    |          |
|              | 13,294      | Plinth filled in                                      | 0     | 8  | 0  | 66      | 7  | 6  |          |
|              |             | Total value of work at Schedule rates                 |       |    |    | 42,379  | 13 | 10 |          |
|              |             | Add 4½ per cent. on Rs. 28,630                        |       |    |    | 1,216   | 13 | 1  |          |
|              |             | " 15 per cent. " 13,748                               |       |    |    | 2,062   | 5  | 11 |          |
|              |             | Total value of work done to date                      |       |    |    | 45,659  | 0  | 10 |          |
|              |             | Deduct value of work shown on last certificate        |       |    |    | 28,220  | 8  | 5  |          |
|              |             | Net value of work done since date of last certificate |       |    |    | 17,422  | 8  | 5  |          |

COLLINS AND CO.

*Contractors.*

J. SMITH, •

*Asst. Engr., Sub-divisional Officer.*

Certified that the preceding claim is correct; that the measurements have been made by me, and that the work has been satisfactorily performed.

*In charge of work.*

REMARKS BY THE EXECUTIVE ENGINEER.\*

(Here enter the nature of the check measurements taken, or other examination of the work).

*Memo. of payments made*

*Executive Engineer.*

|                                                   |        |     |     |  |        |    |    |
|---------------------------------------------------|--------|-----|-----|--|--------|----|----|
| Total value of work done                          | Rs.    | A.  | P.  |  | Rs.    | A. | P. |
| Amount of previous payments from last certificate | .....  |     |     |  | 45,659 | 0  | 10 |
| Payments now made                                 | 28,150 | 0   | 0   |  |        |    |    |
|                                                   | 12,800 | 0   | 0   |  |        |    |    |
|                                                   |        |     |     |  | 40,959 | 0  | 0  |
| Balance due                                       |        |     |     |  |        |    |    |
| Received Rs. (12,800-0-0) towards                 | ...    | ... | ... |  | 4,709  | 0  | 10 |

Received Rs. (12,800-0-0) twelve thousand eight hundred only, on account of this work.

Stamp.

**COLLINS AND CO.,**

**Contractors.**

[N. B.—On the completion of the work, the words "as a final payment in settlement of all demands" are to be added.]

COLLINS AND CO.,  
Contractors.

\* In practice, this and the following

\* In practice, this and the following entries should be on the reverse side of the form, so that there may be always sufficient space for the contractor's bill on the first side.

( 44 )

### ACCOUNTS OF DISBURSERS.

## Form No. 15.—Para. '69.

BILL FOR PETTY CONTRACT WORK.

THE EXECUTIVE ENGINEER, ALYGHUR DIVISION

THE EXECUTIVE ENGINEER, ALYGHUR DIVISION  
To Khettermohun Banerjee, Contractor, for work executed during May 1863, as per  
Requisitions, &c., noted below:—

| REFERENCE TO RE-<br>QUISITION OR<br>ESTIMATE.                                                           | DESCRIPTION OF WORK.                                                                                | SCHEDULE No. | QUANTITY.     | RATE.     | AMOUNT.   | REMARKS. |
|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--------------|---------------|-----------|-----------|----------|
|                                                                                                         |                                                                                                     |              |               | Rs. A. P. | Rs. A. P. |          |
| Requisition No. —,<br>dated 19th May<br>1865.                                                           | <i>Fixing additional pegs to harness-<br/>racks in Barracks Nos. 6 and 7 at<br/>Muttra.</i>         |              |               |           |           |          |
|                                                                                                         | Sâl wood-work ... ..                                                                                |              | 11½ c. feet   | 2 8 0     | 28 12 0   |          |
|                                                                                                         | Brick-work ... ..                                                                                   |              | 54 "          | 22 8 0    | 12 2 0    |          |
|                                                                                                         | Removals and clearances ... ..                                                                      |              |               |           | 4 0 0     |          |
|                                                                                                         |                                                                                                     |              |               |           | 44 14 0   |          |
| Requisition No. —,<br>dated 20th May<br>1865.                                                           | <i>Repairing roof of Lock-up and build-<br/>ings attached, near the Sudder<br/>Bazar at Muttra.</i> |              |               |           |           |          |
|                                                                                                         | Petty work ... ..                                                                                   |              |               |           | 7 12 0    |          |
| Requisition No. —,<br>dated 29th May<br>1865.                                                           | <i>Repairing roof of Hazut Ward at<br/>Muttra.</i>                                                  |              |               |           |           |          |
|                                                                                                         | Petty work ... ..                                                                                   |              |               |           | 2 8 0     |          |
| Estimate No. 132 of<br>1865-66 sanction-<br>ed by Government<br>of — in letter<br>No. 3813, dated<br>—. | <i>Constructing a covered passage between<br/>two barracks used as a hospital at<br/>Muttra.</i>    |              |               |           |           |          |
|                                                                                                         | Earth-work in foundation ... ..                                                                     |              | 50 c. feet    | 0 8 0     | 0 4 0     |          |
|                                                                                                         | Masonry (bricks, &c., supplied from<br>Stock) ... ..                                                |              | 173 "         | 8 11 0    | 15 4 6    |          |
|                                                                                                         | Tile Louvre work ... ..                                                                             |              | 61'6" "       | 20 0 0    | 12 4 9    |          |
|                                                                                                         | Sand plaster... ..                                                                                  |              | 617 s. ft.    | 2 4 0     | 13 14 0   |          |
|                                                                                                         | Sâl wood-work ... ..                                                                                |              | 40'6" c. ft.  | 2 11 6    | 110 1 9   |          |
|                                                                                                         | Iron-work ... ..                                                                                    |              | 5 seers.      | 12 0 0    | 1 8 0     |          |
|                                                                                                         | Corrugated-iron roofing ... ..                                                                      |              | 828 s. ft.    | 53 0 0    | 438 13 0  |          |
|                                                                                                         | Red painting ... ..                                                                                 |              | 509'6" "      | 1 8 0     | 7 10 3    |          |
|                                                                                                         | White " ... ..                                                                                      |              | 828 "         | 1 8 0     | 12 6 9    |          |
|                                                                                                         | Fixing rafter ends in masonry ... ..                                                                |              | 40            | 0 4 0     | 10 0 0    |          |
|                                                                                                         | Covering arches with zinc ... ..                                                                    |              | 1 md. 8 seers | 15 0 0    | 18 0 0    |          |
|                                                                                                         | Filling in drain ... ..                                                                             |              |               |           | 2 0 0     |          |
|                                                                                                         |                                                                                                     |              |               | TOTAL     | 612 3 0   |          |
| Total of this bill, Rupees six hundred and ninety-seven, annas five)                                    |                                                                                                     |              |               |           | 697 5 0   |          |

[Note—When the authorities are not filled up by the Contractor, they will be inserted by the Subdivisional Officer in charge.]

Total of this bill, Rupees six hundred and ninety-seven, annas five)

May 30th, 1865.

( 45 )

KHETTERMOHUN BANERJEE.

## Form No. 15,—contd.

## MEMORANDUM BY SUB-DIVISIONAL OFFICER.

|                                                | QUANTITY. | RATE.     | AMOUNT.   | REMARKS. |
|------------------------------------------------|-----------|-----------|-----------|----------|
|                                                |           | Rs. A. P. | Rs. A. P. |          |
| Amount of bill                                 | ...       | ...       | 697 5 0   |          |
| DEDUCTIONS—                                    |           |           |           |          |
| Fine for delay in constructing covered passage | ...       | ...       | 45 0 0    |          |
| Payable to Contractor                          | ...       | ...       | 652 5 0   |          |
| Stock materials supplied for covered passage.  |           |           |           |          |
| Bricks                                         | 1,850     | 12 0 0    | 22 4 0    |          |
| Soorkee                                        | 75 c. ft. | 14 15 6   | 11 2 2    |          |
| TOTAL STOCK                                    | ...       | ...       | 33 6 2    |          |
| TOTAL COST OF WORK                             | ...       | ...       | 685 11 2  |          |

Certified that the above claim is correct; that the measurements have been made by me, and that the work has been satisfactorily performed.

30th May, 1865.

Assistant Engineer.

## REMARKS BY EXECUTIVE ENGINEER.

Paid in full as per receipt below:—

31st May, 1865.

Executive Engineer.

Received Rupees (652-5-0) six hundred and fifty-two and five annas only, on account of the works detailed within, as a final payment in settlement of all demands.

31st May, 1865.

KHETTERMOHUN BANERJEE.

Stamp.

| ABSTRACT OF CHARGES.            | CASH.     | STOCK.    | TOTAL.    |
|---------------------------------|-----------|-----------|-----------|
|                                 | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| Additions to Harness-racks      | 44 14 0   | ...       | 44 14 0   |
| Repairs to lock-up              | 7 12 0    | ...       | 7 12 0    |
| Hazut ward                      | 2 8 0     | ...       | 2 8 0     |
| Covered passage                 | 597 3 0   | 33 6 2    | 630 9 2   |
| TOTAL TO BE CHARGED IN SCHEDULE | 652 5 0   | 33 6 2    | 685 11 2  |

## Form No. 16 A.—Para. 71.

## CONTRACTORS' RECEIPTS.

Forms of Receipt to be furnished when it is not given on the back of a Work Certificate.

[Case where payment is made after the certificate had been submitted, which is therefore the last].

## EXAMPLE I.

Received from the Executive Engineer, ——— Division, Rs. (500) five hundred only, in part payment for constructing the Cavalry stables at ———.

(Stamp.)

A. B.,  
Contractor.

## Memorandum.

|                                             |           |           |
|---------------------------------------------|-----------|-----------|
|                                             | Rs. A. P. | Rs. A. P. |
| Value of work done, as per last certificate | .....     | 1,700 0 0 |
| Previous payments                           | 1,000 0 0 |           |
| Receipt as above                            | 500 0 0   |           |
|                                             |           | 1,500 0 0 |
| Balance due                                 | ...       | 200 0 0   |

A. B.,  
Contractor.

Date

## EXAMPLE II.

Received from the Executive Engineer, ——— Division, Rs. (1,247) twelve hundred and forty-seven, being balance in full due on my contract for supplying bricks for the year 1864.

## Memorandum.

|                                                      |           |           |
|------------------------------------------------------|-----------|-----------|
|                                                      | Rs. A. P. | Rs. A. P. |
| Value of materials supplied, as per last certificate | .....     | 3,647 0 0 |
| Previous payments                                    | 2,400 0 0 |           |
| Receipt as above                                     | 1,247 0 0 |           |
|                                                      |           | 3,647 0 0 |

(Stamp.)

C. D.,  
Contractor.

Date

## Form No. 16 B.

(To be used when one payment is made on account of several works, in which case the amount chargeable to each is always to be specified).

Received from the Executive Engineer, ——— Division, Rs. (1,500) fifteen hundred only, as advances for the works specified below, viz. :—

|                                                                  |           |
|------------------------------------------------------------------|-----------|
|                                                                  | Rs. A. P. |
| As advance for constructing a record-room, Collector's Cutcherry | 700 0 0   |
| Annual repairs to Cutcherry                                      | 400 0 0   |
| Drain-bridge in Civil lines                                      | 400 0 0   |
| TOTAL                                                            | 1,500 0 0 |

(Stamp.)

E. F.,  
Contractor.

Date

## Form No. 17.

## ACCOUNT OF PETTY CONTRACT AND ADVANCES

| NAME OF CONTRACTOR.             | DESCRIPTION OF WORK OR SUPPLIES.                                                                     | RATE.     | TOTAL OF WORK EXECUTED OR SUPPLIES FURNISHED UP TO END OF MONTH. |            |
|---------------------------------|------------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------------------|------------|
|                                 |                                                                                                      |           | Quantity.                                                        | Amount.    |
|                                 | <i>Collection of metal for the 2nd Section, Alyghur and Muttra Road, (Estimate No. , dated Mile.</i> | Rs. A. P. |                                                                  | Rs. A. P.  |
| Ramzanee                        | Metal deposited at side of road .. 18                                                                | 1 15 0    | 4,300 c. ft.                                                     | 83 5 0     |
| Ram Lall                        | " " .. 21                                                                                            | 1 6 6     | 3,000 "                                                          | 42 3 0     |
| Sreenath Banerjee               | " " .. 22                                                                                            | 1 4 0     | 7,000 "                                                          | 96 4 0     |
| "                               | " " .. 23                                                                                            |           | 700 "                                                            |            |
| "                               | " " .. 24                                                                                            | 1 11 0    | 2,480 "                                                          | 41 13 7    |
| Ram Chunder Chatterjee          | " " .. 35                                                                                            | 2 8 6     | 8,000 "                                                          | 202 8 0    |
| "                               | " " .. 36                                                                                            | 2 14 6    | 3,000 "                                                          | 87 3 0     |
| Lall Mahomed                    | " " .. 37                                                                                            | 2 14 9    | 2,000 "                                                          | 58 7 0     |
| "                               | " " .. 38                                                                                            | 3 3 9     | 1,000 "                                                          | 32 5 6     |
|                                 |                                                                                                      |           |                                                                  | 90 12 6    |
|                                 | <i>Earth-work,—1st Section, Alyghur and Muttra Road, (Estimate No. , dated Mile.</i>                 |           | 31,480 c. ft.                                                    | 644 1 1    |
| Lall Mahomed (separate account) | Excavation and Embankment .. 4                                                                       | 1 7 0     | 26,900 c. ft.                                                    | 38 10 8    |
| "                               | " " .. 6                                                                                             | 1 7 0     | 70,000 "                                                         | 100 10 0   |
| Bamabar Sing                    | " " .. 7                                                                                             | 1 7 0     | 40,000 "                                                         | 57 8 0     |
| Boodha                          | " " .. 8                                                                                             | 1 7 0     | 55,000 "                                                         | 75 11 6    |
| Bussorra                        | " " .. 9                                                                                             | 1 9 0     | 22,000 "                                                         | 34 6 0     |
|                                 |                                                                                                      |           | 2,14,800 c. ft.                                                  | 306 14 2   |
|                                 | <i>Stock.</i>                                                                                        |           |                                                                  |            |
| Ajudha Nunyal                   | Firewood supplied .. 6                                                                               | 0 0 0     | 285 mds                                                          | 17 1 7     |
| Beharee Sing                    | " " .. 6                                                                                             | 0 0 0     | 210 "                                                            | 12 9 7     |
| Gunga Sing                      | " " .. 6                                                                                             | 0 0 0     | 100 "                                                            | 6 0 0      |
| Gopal Dosad                     | " " .. 6                                                                                             | 0 0 0     | 370 "                                                            | 22 3 2     |
| Busee Khan                      | " " .. 6                                                                                             | 0 0 0     | 150 "                                                            | 9 0 0      |
|                                 |                                                                                                      |           | 1,115 mds.                                                       | 66 14 4    |
|                                 | Other accounts not affected by the month's transactions, as per detail at back                       |           |                                                                  |            |
|                                 |                                                                                                      |           |                                                                  | 1,017 13 7 |

## —Para. 82.

## ALYGHUR SUB-DIVISION, ALYGHUR DIVISION, FOR MAY 1865.

| DEDUCT VALUE OF WORK SHOWN LAST MONTH. |           | VALUE OF WORK DONE THIS MONTH. |           | PAYMENTS MADE.  |                |            | BALANCE            |                      |
|----------------------------------------|-----------|--------------------------------|-----------|-----------------|----------------|------------|--------------------|----------------------|
| Quantity.                              | Amount.   | Quantity.                      | Amount.   | Previous month. | Present month. | Total.     | Due to Contractor. | Due from Contractor. |
|                                        | Rs. A. P. |                                | Rs. A. P. | Rs. A. P.       | Rs. A. P.      | Rs. A. P.  | Rs. A. P.          | Rs. A. P.            |
| 1,000                                  | 19 6 0    | 3,300                          | 63 15 0   | 20 0 0          | 60 0 0         | 80 0 0     | 3 5 0              |                      |
| 300                                    | 4 3 6     | 2,700                          | 37 15 6   | 50 0 0          | ...            | 50 0 0     |                    | 7 13 0               |
| { 1,400 }                              | 17 8 0    | { 5,600 }                      | 78 12 0   |                 |                |            |                    |                      |
| { ... }                                |           | { 700 }                        |           |                 |                |            |                    |                      |
| ...                                    | ...       | 2,480                          | 41 13 7   |                 |                |            |                    |                      |
| 1,400                                  | 17 8 0    | 8,780                          | 120 9 7   | 50 0 0          | 100 0 0        | 150 0 0    |                    | 11 14 3              |
| 4,000                                  | 101 4 0   | 4,000                          | 101 4 0   |                 |                |            |                    |                      |
| ...                                    | ...       | 3,000                          | 87 3 0    |                 |                |            |                    |                      |
| 1,000                                  | 101 4 0   | 7,000                          | 188 7 0   | 100 0 0         | 200 0 0        | 300 0 0    |                    | 10 5 0               |
| 1,000                                  | 29 3 6    | 1,000                          | 29 3 6    |                 |                |            |                    |                      |
| ...                                    | ...       | 1,000                          | 32 5 6    |                 |                |            |                    |                      |
| 1,000                                  | 29 3 6    | 2,000                          | 61 9 0    | 10 0 0          | 70 0 0         | 80 0 0     | 10 12 6            |                      |
| 7,700                                  | 171 9 0   | 23,780                         | 472 8 1   | 230 0 0         | 430 0 0        | 660 0 0    | 14 1 6             | 30 0 5               |
| ...                                    | ...       | 26,900                         | 38 10 8   |                 |                |            |                    |                      |
| 30,000                                 | 43 2 0    | 40,000                         | 57 8 0    |                 |                |            |                    |                      |
| 30,000                                 | 43 2 0    | 66,900                         | 96 2 8    | 112 7 0         | 80 0 0         | 192 7 0    |                    | 53 2 4               |
| 20,000                                 | 28 12 0   | 20,000                         | 28 12 0   | 64 14 6         | ...            | 64 14 6    |                    | 7 8 6                |
| 24,600                                 | 30 11 7   | 31,300                         | 44 15 11  | 55 0 0          | 25 0 0         | 80 0 0     |                    | 4 4 6                |
| 12,000                                 | 18 12 0   | 10,000                         | 15 10 0   | 49 0 0          | ...            | 49 0 0     |                    | 14 10 0              |
| 86,600                                 | 121 5 7   | 1,28,200                       | 185 8 7   | 281 5 6         | 105 0 0        | 386 5 6    |                    | 79 7 4               |
| 100                                    | 6 0 0     | 185                            | 11 1 7    | 18 3 3          | 20 0 0         | 38 3 3     |                    | 21 1 8               |
| 140                                    | 8 6 5     | 70                             | 4 3 2     | 12 12 10        | ...            | 12 12 10   |                    | 0 3 3                |
| ...                                    | ...       | 100                            | 6 0 0     | 9 12 5          | ...            | 9 12 5     |                    | 3 12 5               |
| 245                                    | 14 11 2   | 125                            | 7 8 0     | 10 0 0          | 12 3 2         | 22 3 2     |                    |                      |
| 15                                     | 0 14 5    | 135                            | 8 1 7     | 9 9 11          | ...            | 9 9 11     |                    | 0 9 11               |
| 500                                    | 30 0 0    | 615                            | 36 14 4   | 60 6 5          | 32 3 2         | 92 9 7     |                    | 25 11 3              |
| ...                                    | ...       | ...                            | ...       | 151 15 3        | ...            | 151 15 3   |                    | 151 15 3             |
| ...                                    | 322 14 7  | ...                            | 694 15 0  | 723 11 2        | 567 3 2        | 1,290 14 4 | 14 1 6             | 287 2 3              |

## Form No. 17,—contd.

## ACCOUNT OF PETTY CONTRACT WORK.

DETAIL OF BALANCES OUTSTANDING FROM PREVIOUS MONTHS NOT AFFECTED BY THIS MONTH'S TRANSACTIONS.

| NAME OF CONTRACTOR. | BALANCE            |                      | FROM WHAT MONTH OUTSTANDING. |
|---------------------|--------------------|----------------------|------------------------------|
|                     | Due to Contractor. | Due from Contractor. |                              |
|                     |                    | Rs. A. P.            |                              |
| Gopal Chunder Dutt  | .....              | 3 0 11               | April 1865.                  |
| Kam Khan            | .....              | 7 1 7                | "                            |
| Noharee Lall        | .....              | 63 2 2               | March 1865.                  |
| Batho Khau...       | .....              | 8 6 1                | April 1865.                  |
| Tugl Hussein Khan   | .....              | 13 11 5              | "                            |
| Dapan Sing          | .....              | 16 6 5               | "                            |
| Matabar Khan        | .....              | 2 1 4                | "                            |
| Mowul Sing          | .....              | 19 5 5               | March 1865.                  |
| Yaroo Khan          | .....              | 18 11 11             | "                            |
| TOTAL               | .....              | 151 15 3             |                              |

## Form No. 18.—Para 85.

## BILL FOR MATERIALS.

THE EXECUTIVE ENGINEER, ALYGHUR DIVISION, PUBLIC WORKS Dr.  
To Gunput Roy, for materials supplied by him.

| DESCRIPTION OF MATERIALS.                              | PRICE. |       |           | Total of each description. | PAYMENTS. |            | FOR WHAT ACCOUNT PURCHASED. | BY WHOM RECEIVED AS PER RECEIPTS ATTACHED. |
|--------------------------------------------------------|--------|-------|-----------|----------------------------|-----------|------------|-----------------------------|--------------------------------------------|
|                                                        | Rate.  | Per.  | Amount.   |                            | Amount.   | When paid. |                             |                                            |
|                                                        |        |       | Rs. A. P. | Rs. A. P.                  |           |            |                             |                                            |
| Balance due for articles supplied in March             | ...    | ...   | ...       | 40 0 0                     |           |            |                             |                                            |
| For supplies in April                                  | ...    | ...   | ...       | 60 0 0                     |           |            |                             |                                            |
| Supplied in May.                                       |        |       |           |                            |           |            |                             |                                            |
| 1,60,000 bricks                                        | 5 0 0  | 1,000 | 800 0 0   | 800 0 0                    |           |            | Stock                       | Exec. Engineer.                            |
| 25,000 "                                               | 6 0 0  | 1,000 | 150 0 0   | 150 0 0                    | 1,050 0 0 | 10 May     | "                           | Exec. Engineer.                            |
| Total of this Bill, Rupees one thousand and fifty only |        |       |           | 1,050 0 0                  |           |            |                             |                                            |

8th May, 1865.

GUNPUT ROY.

Form No. 18,—contd.

MEMORANDUM BY SUB-DIVISIONAL OFFICER.

Amount of Bill

Rs. A. P.

1,050 0 0

Certified that the above claim is correct, and that the materials have been received by me.

9th May, 1865.

Exec. Engineer.

REMARKS BY EXECUTIVE ENGINEER.

Paid in full, as per receipt below.

10th May, 1865.

Exec. Engineer.

Received Rupees (1,050-0-0) one thousand and fifty only, on account of the materials detailed within, as a final payment in settlement of all demands.

10th May, 1865.

GUNPUT ROY.

Stamp.

( 52 )

Form No. 19.—Para. 84.

HATRASS SUB-DIVISION. ALYGHUR DIVISION.

List of Stock purchases during the month of May 1865, (for which bills on the authorized form have not been received from the persons supplying the materials.)

|                                  | QUANTITY. | PRICE.       |           |                         | PAYMENTS.* |                |
|----------------------------------|-----------|--------------|-----------|-------------------------|------------|----------------|
|                                  |           | Rate.        | Amount.   | Total from each dealer. | Amount.    | When paid.     |
| <i>Arrears of former months.</i> |           |              |           |                         |            |                |
| Nizamuddeen Khan for April 1865  | ...       | Rs. A.       | Rs. A. P. | Rs. A. P.               | Rs. A. P.  | 6th May.       |
| Shaik Emam for March 1865        | ...       | .....        | ...       | 7 8 0                   | 3 5 9      |                |
|                                  |           |              |           | 3 5 9                   |            |                |
|                                  |           |              |           | 10 13 9                 |            |                |
| <i>Purchased this month.</i>     |           |              |           |                         |            |                |
| Firewood—                        | Mds.      |              |           |                         |            |                |
| From Kumroddeen Khan             | 1,256     | 6 0 per 100  | 75 5 9    |                         |            |                |
| " " " "                          | 55        | 8 0 " 100    | 4 6 5     |                         |            |                |
| " " " "                          |           |              |           | 79 12 2                 | 56 6 0     | 25th and 28th. |
| " Rumzane                        | 55        | 6 0 " 100    | 3 4 10    |                         |            |                |
| " " " "                          |           |              |           | 3 4 10                  | 3 4 10     | 22nd.          |
| " Sadhoo Khan                    | 188       | 6 0 " 100    | 11 4 7    |                         |            |                |
| " " " "                          |           |              |           | 11 4 7                  | 11 4 7     | 22nd and 25th. |
| " Sahabut                        | 311       | 6 0 " 100    | 18 10 5   |                         |            |                |
| " " " "                          |           |              |           | 18 10 5                 | 15 2 11    | 25th.          |
| " Gaos Khan                      | 150       | 6 0 " 100    | 9 0 0     |                         |            |                |
| " " " "                          |           |              |           | 9 0 0                   | 9 0 0      | 28th.          |
| " Lall Khan                      | 95        | 6 0 " 100    | 5 11 2    |                         |            |                |
| " " " "                          |           |              |           | 5 11 2                  | 5 11 2     | 28th.          |
| From Shaik Emam—                 |           |              |           |                         |            |                |
| Firewood                         | 419       | 6 0 per 100  | 25 2 3    |                         |            |                |
| " " " "                          | No.       |              |           |                         |            |                |
| Jungle timber                    | 6         | 1 12 each    | 10 8 0    |                         |            |                |
| " " " "                          | 2         | 2 0 "        | 4 0 0     |                         |            |                |
| " " " "                          | 4         | 2 4 "        | 9 0 0     |                         |            |                |
| " " " "                          | 12        | 2 8 "        | 30 0 0    |                         |            |                |
| " " " "                          | 44        | 2 12 "       | 121 0 0   |                         |            |                |
| " " " "                          |           |              |           | 199 10 3                | 199 10 3   | 22nd and 29th. |
| From Peer Bux—                   | Mds.      |              |           |                         |            |                |
| Firewood                         | 601       | 6 0 per 100  | 36 1 0    |                         |            |                |
| " " " "                          | No.       |              |           |                         |            |                |
| Jungle timber                    | 6         | 2 0 each     | 12 0 0    |                         |            |                |
| " " " "                          | 7         | 2 4 "        | 15 12 0   |                         |            |                |
| " " " "                          | 6         | 2 8 "        | 15 0 0    |                         |            |                |
| " " " "                          | 96        | 2 12 "       | 264 0 0   |                         |            |                |
| " " " "                          |           |              |           | 342 13 0                | 306 12 0   | 25th and 28th. |
| From Dhamee Lall—                | Mds.      |              |           |                         |            |                |
| Charcoal                         | 20        | 20 0 per 100 | 4 0 0     |                         |            |                |
| " " " "                          |           |              |           | 4 0 0                   | 4 0 0      | 25th.          |
| TOTAL OF THE MONTH               |           |              |           | 674 2 5                 | 614 9 6    |                |
| TOTAL                            |           |              |           | 685 0 2                 |            |                |
| Deduct payments                  |           |              |           | 614 9 6                 |            |                |
| Amount remaining unpaid          |           |              |           | 70 6 8                  |            |                |

Executive Engineer.

Sub-divisional Officer.

\* If the payments were made by the Executive Engineer, the entries would be in red ink [black letter.]

( 53 )

Form No. 20.—Para. 89.

ALYGHUR SUB-DIVISION—ALYGHUR DIVISION.

STATEMENT OF ROAD METAL SUPPLIED DURING THE MONTH OF MAY 1865

| MILES. | CONTRACTOR.           | QUARRY FROM WHICH DUG. | DISTANCE CARRIED. |          | RATE FOR CARRIAGE PER MILE. | COST PER 100 CUBIC FEET.            |           |           |       | QUANTITY IN CUBIC FEET. | VALUE.  |           | REMARKS. |
|--------|-----------------------|------------------------|-------------------|----------|-----------------------------|-------------------------------------|-----------|-----------|-------|-------------------------|---------|-----------|----------|
|        |                       |                        | Miles.            | Furlong. |                             | Digging and Stacking at road-sides. | Carriage. | Total.    |       |                         | Rs.     | Rs. A. P. |          |
|        |                       |                        |                   |          | Rs. A. P.                   | Rs. A. P.                           | Rs. A. P. | Rs. A. P. |       |                         |         |           |          |
| 18     | Rumzanee              | Shaikpoora             | 2                 | ...      | 0 8 0                       | 0 15 0                              | 1 0 0     | 1 15 0    | 3,300 | 63 15 0                 |         |           |          |
| 21     | Ram Lall              | "                      | ...               | 6        | 0 10 0                      | 0 15 0                              | 0 7 0     | 1 6 6     | 2,700 | 37 15 6                 |         |           |          |
| 22     | Sreenath Banerjee     | Bijnour                | ...               | 4        | 0 10 0                      | 0 15 0                              | 0 5 0     | 1 4 0     | 5,600 | 70 0 0                  |         |           |          |
| 23     | "                     | "                      | ...               | 4        | 0 10 0                      | 0 15 0                              | 0 5 0     | 1 4 0     | 700   | 8 12 0                  |         |           |          |
| 24     | "                     | "                      | 1                 | 4        | 0 8 0                       | 0 15 0                              | 0 12 0    | 1 11 0    | 2,180 | 41 13 7                 |         |           |          |
| 35     | Ramehunder Chatterjee | Joynuggur              | 3                 | 6        | 0 6 0                       | 1 2 0                               | 1 6 6     | 2 8 6     | 4,000 | 101 4 0                 |         |           |          |
| 36     | "                     | "                      | 4                 | 6        | 0 6 0                       | 1 2 0                               | 1 12 6    | 2 14 6    | 3,000 | 87 3 0                  |         |           |          |
| 37     | Lall Mahomed          | "                      | 5                 | 6        | 0 5 0                       | 1 2 0                               | 1 12 9    | 2 14 9    | 1,000 | 29 3 6                  |         |           |          |
| 38     | "                     | "                      | 6                 | 6        | 0 5 0                       | 1 2 0                               | 2 1 9     | 3 3 9     | 1,000 | 32 5 6                  |         |           |          |
| TOTAL  |                       |                        |                   |          |                             |                                     |           |           |       | 23,780                  | 472 8 1 |           |          |

Executive Engineer.

Sub-divisional Officer.

Explanatory Note on Forms Nos. 21 to 40, relating to Accounts of Executive Engineers' Offices.

43. The following forms for divisional offices have been prepared on the supposition that the Alyghur Division, which is the one selected for illustration, is divided into three sub-divisions, as follows:—

Alyghur, or Head Quarters sub-division, under the Executive Engineer Lieutenant A. Brown.

Muttra sub-division, under Mr. D. Jones, Assistant Engineer.

Hatnass sub-division, under Mr. E. Robinson, Assistant Engineer.

44. Most of the examples of disbursers' accounts in Forms Nos. 1 to 20 have been taken as belonging to the Alyghur sub-division; Forms Nos. 12 and 13 are returns by the store-keeper at Alyghur; Forms Nos. 8 and 15 belong to the accounts of the Muttra sub-division; and Form No. 19 to those of the Hatnass sub-division.

45. The entries in the forms have been carried through the Executive Engineer's books.

46. It will of course be understood that the entries in all these forms are not to be considered as examples of what the transactions of a division *should be*, but of how they should be *accounted for*. For instance it has been found convenient in framing the illustrations to show a large balance of stock in the head-quarters sub-division directly in charge of the sub-divisional officer; a case which could hardly occur when there is a store-keeper at the station.

47. The Cash Abstract Book collects under the recognized classified heads the whole cash transactions of the different sub-divisions.

Form No. 21.  
CASH ABSTRACT BOOK.

48. At foot of the abstract of receipts are added the cash payments which have been made on account of the division by the Executive Engineers of other divisions. Such payments will be charged in the cash-books of those divisions, and should therefore be shown as cash receipts of this division, but the transactions will not appear in the sub-divisional cash-books. The items will be posted from the letters of advice announcing that the payments have been made. Such cases will not be of frequent occurrence.

49. Recoveries of miscellaneous advances made by work done or supplies rendered for specific works, and which therefore do not appear in the cash-books, will also be recorded here—in the abstract of Receipts, under head Miscellaneous Advances, which is credited, and in the abstract of Payments under the head of service to be debited.

50. The entries in the monthly cash account current are copied from the totals of the abstract cash-book, except that the entries of cash drawn from the treasury and deposited in the chest, and transfers of cash within the division, are omitted from both sides of the account.

Form No. 22.  
CASH ACCOUNT CURRENT.

51. The entries in the cash account current are simply copied from the cash abstract book into the classified printed form, the entries being brought together by classes for the purpose of being posted into the ledger in a more condensed form. Thus transfers of all kinds are collected under one head. A memorandum of miscellaneous receipts, showing what portion of them has not been paid into the treasury, is given at the foot. At the back of the account current is a detail of balance, showing how much is in each treasury, how much in each cash chest, and how much in imprests. This

Form No. 22.  
(Continued)CASH ACCOUNT  
CURRENT.

should correspond with the cash balance statements (Forms Nos. 1 and 2). This memorandum is supported by the certificate by the Treasury Officer, prescribed in Art. XIII of S. O. No. 56 of 1861, of the correctness of the balance shown in the drawing account. A certificate that the entries in cash-books have been correctly made and agree with the account current, and that the balances have been tested, is added by the Executive Engineer.

52. It may sometimes happen that money despatched to a sub-divisional officer at an out-station at the end of a month, is not brought to credit by him until the following month. In such case the cash balance entries of the account current would be of the following form:—

|                                          |     |     |     |
|------------------------------------------|-----|-----|-----|
| Drawing account                          | ... | ... | ... |
| In chests                                | ... | ... | ... |
| In transit to —, not yet received by him | ... | ... | ... |
| Imprests                                 | ... | ... | ... |

|       |     |     |     |
|-------|-----|-----|-----|
| Total | ... | ... | ... |
|-------|-----|-----|-----|

## Form No. 23.

STOCK ABSTRACT  
BOOK.

53. In the same manner as the Cash Abstract Book collects the cash-book entries, the Stock Abstract Book will collect the entries in the sub-divisional abstracts of stock receipts and issues, the values of which have been added in the divisional office. The stock abstract book is in three parts; one for receipts, arranged according to sources of supply; one for issues, arranged by services for which issued; and one collecting receipts, issues, and balances under the different sub-heads of stock. The totals of the first and second parts constitute the debits and credits to stock in the stock account current (Form No. 24).

54. The deductions made at the foot of Parts I and II are made, (1) to eliminate divisional transfers; (2) to prevent a double debit and double credit of the cash paid, and stock issued to manufactures.

55. A copy of the third part will be sent up to the Controller as an accompaniment to the Stock Account Current. From the third part also will be posted the divisional Stock Ledger (Form No. 31).

## Form No. 24.

STOCK ACCOUNT  
CURRENT.

56. The Stock Account Current is an account of the value of the receipts, issues, and balances of stock in the division, and is obtained from the totals of Parts I and II of the Stock Abstract Book.

## Form No. 25.

REGISTER OF  
WORKS.

57. The Register of Works is the Executive Engineer's permanent and collective record of work done. The form has columns for quantity and cost of each head or sub-head of work done, and the last column gives the total cost. The first line shows in red ink the estimated work and outlay as per "Abstract of Estimate". Under this will be entered, month by month from the day-books, the actual expenditure incurred during the month, and the total of work done and cash or stock expended up to the end of each month. The entries of quantity will be taken from the "Progress" recorded on the day-book, and those of cost from the "Summary of charges" in the day-book. This cost will include—

(1) Cash payments for the work, whether directly disbursed by the sub-divisional officer, or by the Executive Engineer in payment for materials purchased for the work. The value of materials so purchased is not to be charged against the work until they are paid for (see example "Cair-rope" in the account of materials on Form No. 6 A). Under this head will also be included the amount of miscellaneous advances recovered by work. For instance, artisans may have been engaged at a distant station, and advances made to them, before it was known to what particular work their services would have to be devoted. On the arrival of these

men and their distribution to specific works, the advance account would be relieved by the amount advanced being charged off to those works, or recovered from the men by short payments for their labour. Such recoveries will be brought through the abstract cash-book, and their amount shown in the cash account current as a receipt, to counterbalance the corresponding charge against the works, for which credit is taken as cash expenditure. Such transactions will not often occur.

58. Issues of stock materials to the work. These will be charged at once against the work, whether they be paid for or not; the adjustment of payments for stock being dealt with in the stock accounts, and not in the accounts of works.

59. Two examples of the manner in which this Register should be kept have been given. The first (Form No. 25 A) is of a work for which a record is kept of the materials at site. In this case the last three columns will show:—

I. The total cost of work done.

II. The value of stock and materials paid for at site, increase or decrease being added or deducted monthly; and

III. The total of monthly charges, being for each month the total expenditure on work plus or minus increase or decrease in materials at site. The charges entered up to the end of each month, show the cost of the work done, plus the balance of stock and materials paid for at site. The entries may be traced from Form No. 6 A, with which this specimen of the Register has been made to correspond.

60. In the case of works done by contract, the entries will be similarly made. The last three columns will be—

I. Total value of work done.

II. Amount due to or from the contractor on account of the work; and

III. Total of monthly charges, which total consists of cash payments only, unless departmental stock has been issued to the work.

61. The second example (Form No. 25 B) is of the application of the Register of Works to manufactures, and as manufacture accounts must record not only work done, but out-turn realized, the form is divided into two portions, the first of which shows in the usual manner the work done, and the second the quantity and value of out-turn. This value is estimated at approximate rates until the operations are completed, when an adjustment, which is fully illustrated and described on the form, becomes necessary to make the stock account correspond with the actual cost of the completed manufacture. The entries in this form correspond with those in the day-book, Form No. 6 C.

62. The expenditure taken credit for in the cash and stock accounts current is detailed in the Schedule of Expenditure, on which document the Controller's audit will chiefly be effected. The schedule combines also the cash and stock charges into totals against specific items and heads of service.

63. The central column of the schedule is that headed "Works and items of charge," on one side of which are shown the cash payments and stock issues of the month, while on the other a comparison is given between the sanctioned estimate and the expenditure against it up to the end of the month. This comparison is effected for each item of estimate on which the total expenditure has reached Rs. 25, all others being lumped together in one line as "other items of estimate." Items on which there has been no expenditure during the month may also be

## Form No. 25.

(Continued.)

REGISTER OF  
WORKS.

## Form No. 26.

SCHEDULE OF  
EXPENDITURE.

Form No. 29.  
(Continued.)SCHEDULE OF  
EXPENDITURE.

included as "other items of estimate" and not separately detailed. For works estimated to cost less than Rs. 500 each, no entries of heads of estimate are required, one line being sufficient for each work. See example "Repairs to earth-work of Neela Bund at Hattirass."

63. Works executed by contract will be detailed in the same manner as if done departmentally, any additional percentage on schedule rates being added (as in example "Jail at Alyghur"), and any fines deducted (as in example "Covered passage"). Balances due to contractors are deducted (as in example "Jail at Alyghur"), and payments to contractors in excess of the value of work done are added (as in "Renewing wall of tank near Hattirass"), so as to make the amount, shown as total cost to date, correspond with the total of the charges for cash payments that have been made month by month against the works on the right side of the schedules. See remarks on Register of works (Form No. 25).

64. The portion of schedule comparing expenditure to date with estimate is prepared chiefly from the Register of Works; the portion showing charges of the month is prepared from the summary of charges on the back of each day-book for Original Works, Repairs, or Manufacture, and from the Cash-books and Stock Abstracts as regards miscellaneous expenditure. For charges not entered in the Register of Works, the entries will be taken from the Cash-book, and where necessary from such other account as refers to the item of charge. In the example "Purchases at Hattirass" the detailed entries are based on the List of Purchases (Form No. 19), arrears of former months being brought forward, because the payments of the month relate to them as well as to the articles purchased within that month.

65. Local works have the word 'local' entered against them in red ink.

Forms Nos. 27 & 28.  
JOURNAL AND  
LEDGER.

66. The Journal and Ledger are explained at some length in Section 2, Chapter XIX of the Code.

67. The cash entries in the Journal will be most conveniently posted from the Cash Account Current, but the Stock entries from the Stock Abstract Book, rather than from the Stock Account Current. The reason for this difference in dealing with the two accounts will be apparent from the consideration that as the Stock Account Current shows on the Dr. side all the charges to stock, it includes the cash payments which have already been credited to Cash and debited to Stock in journalizing the cash entries, and which therefore if entered again would involve an unnecessary second debit and credit of the same items. The Stock Abstract Book contains the needed deductions on this head, and may be journalized at once without further calculations.

68. The Journal should always be kept in the briefest possible form, the entries being made exactly after the manner shown in the example.

69. In opening the Ledger for the year, sufficient space should be left for each head of account, with reference to the number of entries there will probably be under it during the year.

70. Under the Budget heads there will usually be only two entries per month, for the cash and stock charges incurred. But the Deposit, Tuccavee Works, &c., accounts, which may be termed running accounts, require to be shown in greater detail, as it is necessary that they should show, not only what is the balance at debit or credit of the account at any time, but also what the items are which compose the balance.

71. In balancing these accounts at the end of the year, the particulars composing the balance should be detailed, for reference on future occasions. (See illustration in the Deposit Account.)

72. The term 'Sundries' is used to abbreviate the process of posting the books. Thus supposing the cash receipts for the month to be—

|                       | Rs.    |
|-----------------------|--------|
| From Treasury credits | 10,000 |
| „ deposits            | 2,000  |
| „ sales               | 1,000  |
| Total                 | 13,000 |

Then the three accounts 'Government', 'Deposits', and 'Stock-sales' are credited with the amounts Rs. 10,000, Rs. 2,000 and Rs. 1,000 respectively, and the account 'Disbursing Department' receives the corresponding debit by the one entry only, 'to Sundries Rs. 13,000,' instead of the three items being detailed.

73. The account 'Stock Purchases and Sales' will require care. This account is raised to prevent the difficulty which would arise in the stock accounts if the amount at debit of 'Stock' were based on the actual cash payments. Thus, suppose a contractor to supply a lakh of bricks to a sub-divisional officer at Rs. 600, and that the executive engineer has paid only Rs. 250 on account, then the account 'Stock' would be debited with Rs. 250, 'Cash' being credited; but the lakh of bricks would be brought on to his stock return by the sub-divisional officer; and in order to maintain a correspondence between the stock returns and stock ledger, and the balance at debit of Stock in the main ledger, a series of deductions on account of the Rs. 350 remaining unpaid for the bricks would be necessary. Such a deduction might doubtless be easily made in the case of one item, but if the stock transactions were numerous, the adjustment would be found very perplexing.

74. This difficulty is obviated by the introduction of the account of 'Stock Purchases,' which is debited with all cash payments on account of the purchase of stock, or supply by contract, Cash being credited; and is credited with the value of the stock actually received, the account 'Stock' being debited. Thus, in the case supposed, the account would be debited with Rs. 250 and credited with Rs. 600, and the difference, Rs. 350, on the credit side of the account represents the amount still to pay.

75. It is obvious that by this arrangement, the amount at debit of 'Stock' represents the actual value of stock in hand, without reference to the amount paid.

76. Similarly when stock is sold the transaction is carried through the account (which is then termed 'Stock Purchase and Sales' account) in the same way; the account is credited with the cash received, and debited with the value of the stock issued to the purchaser. But this double use of the account rather complicates it, and it will always be desirable to require that cash be deposited before the stock is issued, so that there may be no balance outstanding at the end of the month on account of sales.

77. The Contractor's Ledger will be kept by single entry, and is entirely supplementary to the general ledger of the division, with which it will not exactly correspond, as the former is based upon value of work and the latter upon payments only. The ledger is of simple form, showing on the Dr. side the advances or payments to contractors, and on the other the value of work done as per certificates. There is a ledger head for each contractor undertaking important works or supplies. For petty contractors there will be but one ledger head, the entries under which will be based upon the totals of the petty contract accounts of sub-divisions.

Forms Nos. 27 & 28.  
(Continued.)  
JOURNAL AND  
LEDGER.Form No. 29  
CONTRACTOR'S  
LEDGER.

Forms  
Nos. 30, 31 and 32.  
STOCK ACCOUNTS OF  
THE DIVISIONAL  
OFFICE.

78. The Divisional Office Stock Register (Form No. 30) nearly resembles in form the half-yearly balance return submitted from sub-divisions (Form No. 13); it is posted in the Executive Engineer's Office, month by month, from the monthly statement of receipts and issues (Form No. 11), while the latter is to be checked in turn by this. For the monthly statement only deals with articles which have fluctuated during the month, and unless the monthly returns are posted up in some such way as this, the accuracy of the balances brought forward by disbursers cannot be easily tested.

79. At the end of the half-year the numerical balance is struck, and the adjustment is made. This adjustment is of two kinds. First, by means of this register the half-yearly return of the disburser is carefully checked, while if any difference is reported by the latter between the nominal and actual quantity of any description of stock, the office balance must be adjusted.

80. Next, the values and rates of articles must be adjusted.

81. Suppose for example that on the 1st May there are five lakhs of bricks in store, value Rs. 3,000, the nearest even rate to cover this value would be Rs. 6 per 1,000, and they would probably be charged at that rate. Suppose that four and a half lakhs are expended during the half-year, the charge to the works will therefore have been Rs. 2,700, and the remaining 50,000 will represent a value of Rs. 300; while at the current rate the value would be only Rs. 300. It will therefore be necessary to alter the rate for the succeeding half-year to Rs. 7, or thereabouts. This illustration will be sufficient to explain the mode to be adopted for adjusting rates.

82. Form No. 30 A is a supplement to the Stock Register for the purpose of effecting these adjustments. In order to ascertain what the money values of the different articles really are, the following procedure will be adopted. First, the sub-divisional amounts of the different sub-heads are posted in the columns A, A, from the Register, and the totals are carried to column C of the abstract of sub-head values. Column D is of course obtained from the Stock Ledger; a comparison between C and D shows the loss or gain on stock during the half-year. The different entries in column D are then carried to B, B, and values assigned to the different sub-divisional items F, F in columns E, E to make up the totals B, B.

83. Lastly, the items F, F are transferred to the Stock Register, and values G, G are then assigned to the different articles to cover the total value F, thus placed at the debit of the sub-head, and an even rate is then charged on each article for the next half-year, which shall nearly cover the value (G) assigned to it.

84. The rates of items need not be struck to pice, or even in most cases to annas. What is wanted is, that the rates shall at least cover, and make up *approximately* the balances standing at debit of the sub-head.

85. The operation above described cannot be abridged if the accounts are to be accurately and methodically kept. But to prevent these accounts from being diffuse and troublesome, it is quite essential that the stock nomenclature should be dealt with in an intelligent manner, and abbreviated as far as is consistent with a proper check on expenditure.

86. It will readily be understood that this adjustment will not be required for those articles which are separately dealt with in the stock sub-ledger (Form No. 32).

87. The divisional Stock Ledger (Form No. 31) is a simple tabular account of the receipts, issues, and balances, of Stock and the

different sub-heads, and is posted monthly from Part III of the Stock Abstract Book, Form No. 23.

88. The system of keeping stock accounts, as regards values, by sub-heads, as opposed to the plan of keeping a separate money account of each article, admits of a considerable reduction of work; but the system should not be pushed to extremes. In dealing with stock, as with all other accounts, it has to be considered that the object in view is to exercise the best possible check over expenditure, and it must be obvious that this will not be fulfilled if exactly the same procedure is applied in dealing with items that amount to several thousands, and even lakhs of Rupees during the year, that would be amply sufficient for the case of petty stock items; while, provided the main items of expenditure are duly watched, the large amount of generalization which the sub-head system involves may safely be employed in dealing with the remainder.

89. It is in this view that the Stock Sub-ledger (Form No. 32) is prescribed. The number of items to be selected for separate exhibition therein is left to the discretion of the Executive Engineer, but probably the ledger will be only required in most divisions for the sub-head "Building materials."

90. Another advantage derived from the use of the sub-ledger is that actual rates may be kept to in charging stock, and that different rates may be charged in different sub-divisions. It is by no means desirable that the same rate should be maintained rigidly throughout the year; on the contrary, if the result of so doing would be a large profit or loss at the end of it upon the article, the rate should unquestionably be varied; this can be easily effected if separate accounts are kept of the items. In this way the charges for work may be made to correspond with the facts of the case, while the mode of dealing with them will probably be more satisfactory than a strict adherence to averages.

91. It will be observed in the form that an account has been opened of "other items" in each sub-head. This is necessary to obtain a correct balance of the debit of the sub-head, because the balance of every subordinate account must be compared monthly with the balance of the account to which it is subordinate.

92. In the illustrations given, the stock in the store-keeper's charge at the commencement of the half-year under sub-head "Building Materials" is supposed to be as follows:—

|                                                   | Rs. | A. | P. |
|---------------------------------------------------|-----|----|----|
| 60,000 Bricks 12"×6"×3", at Rs. 6 per 1,000       | 360 | 0  | 0  |
| 600 cubic feet kunkur lime, at Rs. 31-4-0         |     |    |    |
| per 100 feet                                      | 187 | 5  | 0  |
| 300 cubic feet stone lime, at Rs. 16 per 100 feet | 48  | 0  | 0  |
| 13,000 tiles, at Rs. 5 per 1,000                  | 65  | 0  | 0  |
| 5,000 cubic feet Bujree, at Rs. 3 per 100 feet    | 150 | 0  | 0  |
|                                                   | 810 | 5  | 0  |

In the Alyghur sub-division the stock of building materials is—

|                                                     | Rs.   | A. | P. |
|-----------------------------------------------------|-------|----|----|
| 10,000 Bricks 12"×6"×3", at Rs. 6 per 1,000         | 60    | 0  | 0  |
| 3,00,000 " 11"×5"×2½", at Rs. 5 per 1,000           | 1,500 | 0  | 0  |
| 8,000 cubic feet stone lime, at Rs. 16 per 100 feet | 1,280 | 0  | 0  |
| 9,000 " stone, at Rs. 15 per 100 feet               | 1,350 | 0  | 0  |
| Other items of building materials                   | 538   | 0  | 0  |
|                                                     | 4,728 | 0  | 0  |

Forms  
Nos. 30, 31 and 32.  
(Continued.)  
STOCK ACCOUNTS OF  
THE DIVISIONAL  
OFFICE.

Forms  
Nos. 30, 31 and 32.  
(Continued.)  
STOCK ACCOUNTS OF  
THE DIVISIONAL  
OFFICE.

In the Muttra sub-division there are—

|                                                     | Rs. | A. | P. |
|-----------------------------------------------------|-----|----|----|
| 3,000 cubic feet stone lime, at Rs. 15 per 100 feet | 450 | 0  | 0  |
| Other articles of building materials                | 156 | 15 | 0  |
|                                                     | 580 | 15 | 0  |

and in the Hattrass sub-division—

|                                                     | Rs. | A. | P. |
|-----------------------------------------------------|-----|----|----|
| 2,500 cubic feet stone lime, at Rs. 17 per 100 feet | 425 | 0  | 0  |
| Other building materials                            | 239 | 4  | 0  |
|                                                     | 664 | 4  | 0  |

93. A reference to the Sub-ledger shows that the following items are selected for exhibition in separate accounts:—

Bricks 12"×6"×3"  
Ditto 11"×5"×2½"  
Stone lime at Alyghur  
Ditto at Muttra  
Ditto at Hattrass  
Stone

also that in June a separate account is opened for "Stone dressed," it being expected that the operations in this article will be of some magnitude. All the other items are clubbed together.

94. It will be seen that an approximate rate can and should be struck upon the separate articles each month, which rate should be charged in the accounts.

95. The mode of striking the monthly balance is clearly shown in the form. The totals of the monthly balance sheet of each sub-head in the sub-ledger must correspond with the balance shown under that sub-head in the divisional stock-ledger, Form No. 31.

96. Thus, to sum up, there are in the divisional office three stock accounts: one in the Divisional Ledger, of the single head "Stock"; a second separate Stock-ledger posted to sub-heads; and thirdly, a Stock Sub-ledger showing values and quantities of important items. The last is to be balanced monthly and compared with the second, the balance at the debit of which is to be compared monthly with the balance at debit of Stock in the main Ledger.

Form No. 33.  
RETURN OF RECEIPTS  
AND ISSUES OF ROAD  
METAL.

97. The Return of Receipts and Issues of Road Metal is on the same form as the monthly statement of receipts and issues of Stock (Form No. 11), and is kept as a record of the disposal, mile by mile, of metal collected for consolidation. The metal collected for construction, annual repairs, or renewals and petty repairs, should be separately and distinctly accounted for. This form will not be required in cases when the contract is let in a lump sum for supplying one coat of metal in a given number of miles, or for supplying the metal and laying it down also.

98. In dealing with road metal it is absolutely essential to keep the numerical account of each mile separate. The metal cannot be transported from one place to another, but must be used on the spot where it is collected; and where metal is being collected for fulfilment of an estimate, it is essential for proper check that the mile in which the metal is being collected should be specified, otherwise it is impossible to say that the metal is being procured at a rate which will be covered by the estimate.

99. Further, it may be observed that in Road Divisions the expenditure is mainly incurred on the purchase of metal; too much care therefore cannot be given to the subject, and the account should be dealt with in a very precise and methodical way, the expenditure being so large. A very important and large part of the business of the Executive Engineer of a division consisting of finished roads is to buy and lay down metal, and his attention may therefore be properly very much directed to watching and recording the results of these two operations.

100. The Road Metal Rate Book (Form No. 34) is the standard whereby to check the purchases of metal. It will be altered from time to time as old quarries are exhausted, new ones opened, or other circumstances affect the rates.

101. The Abstract of Ledger is simply a copy from the monthly trial sheet.

102. The Schedule of Adjustment of Miscellaneous Advances presents at one view the state of the miscellaneous advance account of the division.

103. The Acquittance Roll shows against each person's name both the salary and travelling allowance paid to him, unless the payments are at different times, when separate entries should be made. The totals of the columns "Salaries" and "Travelling allowances" should be the amounts paid during the month, and correspond with the charge made in the account current. Persons absent or otherwise unable to sign the regular acquittance roll must furnish separate receipts, which will be attached to the acquittance roll.

104. The Statement of Objectionable Items will be originally prepared by the Executive Engineer, who will note in it all items of charge to which it appears to him probable that objection may be taken, and will attach an explanation in the column provided for the purpose. The prompt audit of the Executive Engineer's accounts in the Controller's Office must be in a great measure dependent on this statement being made out in a complete and satisfactory manner.

Form No. 33.  
(Continued.)  
RETURN OF RECEIPTS  
AND ISSUES OF ROAD  
METAL.

Form No. 34.  
ROAD METAL RATE  
BOOK.

Form No. 35.  
ABSTRACT OF  
LEDGER.

Form No. 36.  
SCHEDULE OF ADJUST-  
MENT OF MISCELLA-  
NEOUS ADVANCES.

Form No. 37.  
ACQUITTANCE  
ROLL.

Form No. 38.  
STATEMENT OF OBJEC-  
TIONABLE ITEMS.

RELAT

Form No. 21.

CASH ABSTRACT BOOK.

## RECEIPTS

( 68 )

ING TO

• — Para. 12.

ALYGHUR DIVISION.

     MAY, 1865.

( 65 )

Form No. 21,—contd.  
CASH ABSTRACT BOOK,  
DISBURSEMENTS \_\_\_\_\_

|                              | CASH FROM TREASURY. |        | ORIGINAL WORKS. |        | REPAIRS. |       | ESTABLISHMENT. |       |                       |                |     |       | TOOLS AND PLANT. |       | STOCK PURCHASES. |       | STOCK FOR MANUFACTURE OF TURBINE, CARRIAGE, &c. |       | HARBOR DEPARTMENT. |     |
|------------------------------|---------------------|--------|-----------------|--------|----------|-------|----------------|-------|-----------------------|----------------|-----|-------|------------------|-------|------------------|-------|-------------------------------------------------|-------|--------------------|-----|
|                              | Rs.                 | A. P.  | Rs.             | A. P.  | Rs.      | A. P. | Rs.            | A. P. | Travelling Allowance. | Contingencies. | Rs. | A. P. | Rs.              | A. P. | Rs.              | A. P. | Rs.                                             | A. P. |                    |     |
| ALYGHUR SUB-DIVISION         | 1,000               | 0 0    | 46              | 4 6    | 19       | 0 0   | 1,445          | 0 0   | 100                   | 0 0            | 1   | 8 0   | 2                | 8 0   | 12               | 3 2   | 17                                              | 4 0   |                    |     |
|                              | 1,000               | 0 0    | 30              | 0 0    | 0        | 0 0   | 203            | 0 0   |                       |                | 30  | 0 0   |                  |       | 1,000            | 0 0   | 18                                              | 12 0  |                    |     |
|                              | 1,000               | 0 0    | 7               | 2 6    | 7        | 8 0   | 30             | 0 0   |                       |                | 4   | 0 0   |                  |       |                  |       | 300                                             | 0 0   |                    |     |
|                              |                     |        | 408             | 15 0   | 7        | 12 0  |                |       |                       |                | 1   | 8 0   |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 50              | 0 0    | 2        | 8 0   |                |       |                       |                | 25  | 0 0   |                  |       | 700              | 0 0   | 20                                              | 8 0   |                    |     |
|                              |                     |        | 185             | 10 6   |          |       |                |       |                       |                |     |       |                  |       | 30               | 0 0   | 20                                              | 0 0   |                    |     |
|                              |                     |        | 24              | 4 9    |          |       |                |       |                       |                |     |       |                  |       |                  |       | 18                                              | 5 6   |                    |     |
|                              |                     |        | 15              | 6 6    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 50              | 0 0    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 401             | 1 0    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 30              | 0 0    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 12              | 0 0    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 40              | 0 0    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 87              | 8 0    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 50              | 0 0    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 334             | 0 0    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 370             | 0 0    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 247             | 7 0    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 60              | 7 6    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 20              | 0 0    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 25              | 0 0    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 70              | 0 0    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 5               | 0 0    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 336             | 0 0    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     |        | 40              | 0 0    |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     | 12,800 | 0 0             |        |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     | 50     | 0 0             |        |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     | 152    | 5 6             |        |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     | 90     | 0 0             |        |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     | 302    | 1 0             |        |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     | 314    | 6 0             |        |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     | 44     | 18 0            |        |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     | 507    | 7 0             |        |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              |                     | 15     | 12 0            |        |          |       |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
|                              | 3,000               | 0 0    | 17,541          | 12 9   | 37       | 5 0   | 1,700          | 0 0   | 100                   | 0 0            | 65  | 8 0   | 2                | 8 0   | 100              | 10 0  |                                                 |       |                    |     |
| MUTTRA SUB-DIVISION          |                     |        | 10              | 8 0    | 19       | 2 6   |                |       |                       |                |     |       | 100              | 0 0   | 18               | 8 0   | 69                                              | 10 0  | 30                 | 0 0 |
|                              |                     |        | 1               | 8 0    |          |       |                |       |                       |                |     |       | 300              | 0 0   |                  |       | 90                                              | 0 0   | 10                 | 0 0 |
|                              |                     |        | 2               | 2 1    |          |       |                |       |                       |                |     |       | 200              | 0 0   |                  |       | 30                                              | 0 0   |                    |     |
|                              |                     |        | 41              | 4 1    |          |       |                |       |                       |                |     |       | 200              | 0 0   |                  |       | 70                                              | 0 0   |                    |     |
|                              |                     |        | 63              | 11 5   |          |       |                |       |                       |                |     |       | 200              | 0 0   |                  |       |                                                 |       |                    |     |
|                              |                     | 119    | 1 7             | 19     | 2 6      |       |                |       |                       |                |     | 1,200 | 0 0              | 10    | 8 0              | 200   | 0 0                                             |       |                    |     |
| HATTRA SUB-DIVISION          |                     |        |                 |        | 10       | 7 6   |                |       |                       |                |     |       | 210              | 0 0   | 2                | 8 0   | 90                                              | 0 0   |                    |     |
|                              |                     |        |                 |        |          |       |                |       |                       |                |     |       | 200              | 0 0   |                  |       | 35                                              | 0 0   |                    |     |
|                              |                     |        |                 |        |          |       |                |       |                       |                |     |       | 100              | 0 0   |                  |       | 70                                              | 0 0   |                    |     |
|                              |                     |        |                 |        |          |       |                |       |                       |                |     |       | 100              | 0 0   |                  |       |                                                 |       |                    |     |
|                              |                     |        |                 |        | 10       | 7 6   |                |       |                       |                |     |       | 410              | 0 0   | 210              | 0 0   | 200                                             | 0 0   |                    |     |
| ADJUSTMENTS                  | Recovered by work   |        |                 |        | 50       | 0 0   |                |       |                       |                |     |       |                  |       |                  |       |                                                 |       |                    |     |
| TOTAL FOR THE WHOLE DIVISION |                     | 3,000  | 0 0             | 17,701 | 11 4     | 90    | 11 10          | 1,700 | 0 0                   | 100            | 0 0 | 65    | 8 0              | 100   | 10 0             |       |                                                 |       |                    |     |

—Para. 13.  
 ALYGHUR DIVISION.  
 ————— MAY, 1865.

[illegible]

Form No 22

Cash Account Current of LIAUT. A. BROWN, Executive Engineer, Alyghur Division.

|                                                                     | Rs.    | A. | P. | Rs.    | A. | P. |
|---------------------------------------------------------------------|--------|----|----|--------|----|----|
| To Cash Balance, as per last month's account                        | .....  |    |    | 1,010  | 1  | 3  |
| To Government, for Letters of Credit—                               |        |    |    |        |    |    |
| On Alyghur Treasury                                                 | 24,500 | 0  | 0  |        |    |    |
| „ Muttra                                                            | 2,000  | 0  | 0  |        |    |    |
| „ Hattrass                                                          | 1,500  | 0  | 0  |        |    |    |
| To Government, for receipts of the P. W. Department—                |        |    |    | 28,000 | 0  | 0  |
| <i>Miscellaneous, Imperial.</i>                                     |        |    |    |        |    |    |
| Tolls, Dues, Fines and Refunds, Barrack damages—                    |        |    |    |        |    |    |
| [ Detail ]                                                          |        |    |    |        |    |    |
| Rents                                                               | 180    | 0  | 0  |        |    |    |
| Sales of produce                                                    |        |    |    |        |    |    |
| Sales of Buildings and Tools and Plant                              |        |    |    |        |    |    |
| Buildings                                                           | 140    |    |    |        |    |    |
| Tools and Plant                                                     | 500    |    |    |        |    |    |
|                                                                     | 640    | 0  | 0  |        |    |    |
| <i>Miscellaneous, Local.</i>                                        |        |    |    | 829    | 0  | 0  |
| Ferry collections                                                   | 0      | 0  | 0  |        |    |    |
| Boat-bridge receipts                                                | 0      | 0  | 0  |        |    |    |
| Staging bungalow receipts                                           | 0      | 0  | 0  |        |    |    |
| Contributions for Imperial Works                                    | 0      | 0  | 0  |        |    |    |
| Income Tax                                                          | 0      | 0  | 0  |        |    |    |
|                                                                     | 37     | 0  | 0  |        |    |    |
| To Stock purchases and sales, for sales realized                    |        |    |    | 837    | 0  | 0  |
| To Barrack Department, for payments for work done, as per Schedule  |        |    |    | 247    | 8  | 0  |
| To Tuccaree Account, for recoveries, as per Schedule                |        |    |    | 185    | 6  | 0  |
| To Miscellaneous Advances, for recoveries, as per Statement annexed |        |    |    | 0      | 0  | 0  |
| To Deposits, for cash received in deposit, as per Schedule          |        |    |    | 50     | 0  | 0  |
| To Transfers, (as per Schedule)—Departmental within Province        |        |    |    | 70     | 0  | 0  |
| Departmental from other Provinces                                   | 0      | 0  | 0  |        |    |    |
| From other Departments                                              | 160    | 0  | 0  |        |    |    |
|                                                                     | 0      | 0  | 0  |        |    |    |
|                                                                     |        |    |    | 100    | 0  | 0  |
| Total                                                               |        |    |    | 34,274 | 2  | 3  |

—Para. 17.

with the Controller, P. W. Accounts, for the month of May 1865.

|                                                                                                                   | Rs.    | A. | P. | Rs.    | A. | P. |
|-------------------------------------------------------------------------------------------------------------------|--------|----|----|--------|----|----|
| By Expenditure against Budget Grant—                                                                              |        |    |    |        |    |    |
| Original Works                                                                                                    | 17,701 | 1  | 4  |        |    |    |
| Repairs                                                                                                           | 96     | 14 | 10 |        |    |    |
| Establishment                                                                                                     | 2,005  | 0  | 0  |        |    |    |
| Tools and Plant                                                                                                   | 1,672  | 8  | 0  |        |    |    |
|                                                                                                                   |        |    |    | 21,475 | 8  | 2  |
| By Stock purchases and sales, for cash paid for purchases, and advanced to Contractors for stock, as per Schedule | .....  |    |    | 2,495  | 4  | 8  |
| By Stock, for manufacture and carriage of stock materials, as per Schedule                                        | .....  |    |    | 986    | 13 | 6  |
| By Barrack Department, for expenditure on account of the same, as per Schedule                                    | .....  |    |    | 44     | 0  | 0  |
| By Tuccaree Account, for expenditure on account of the same, as per Schedule                                      | .....  |    |    | 0      | 0  | 0  |
| By Miscellaneous advances, as per Schedule                                                                        | .....  |    |    | 680    | 0  | 0  |
| By Deposits, for refunds of deposits, as per Schedule                                                             | .....  |    |    | 1,355  | 0  | 0  |
| By Transfers, as per Schedule.—Departmental within Province                                                       | 80     | 0  | 0  |        |    |    |
| Departmental to other Provinces                                                                                   | 200    | 0  | 0  |        |    |    |
| Civil Officers, for advances made to them                                                                         | 900    | 0  | 0  |        |    |    |
|                                                                                                                   |        |    |    | 1,180  | 0  | 0  |
| By Government, for receipts of the P. W. Department paid into Treasury, as per receipt attached                   | .....  |    |    | 1,594  | 8  | 0  |
| By Profit and Loss, for cash lost, as per Schedule                                                                | .....  |    |    | 0      | 0  | 0  |
|                                                                                                                   |        |    |    | 29,841 | 2  | 4  |
| By Balance—Drawing account                                                                                        | 1,574  | 9  | 9  |        |    |    |
| In chests                                                                                                         | 2,618  | 13 | 2  |        |    |    |
| Imprests                                                                                                          | 200    | 0  | 0  |        |    |    |
|                                                                                                                   |        |    |    | 4,393  | 6  | 11 |
| Total                                                                                                             | .....  |    |    | 34,234 | 9  | 3  |

### DETAILS OF CASH BALANCES

|                                  | IN<br>CHEST. | IN<br>ALYGHUR<br>TREASURY. | IN<br>MUTTRA<br>TREASURY. | IN<br>HATRASS<br>TREASURY. | TOTAL<br>IN TREASURIES. | IMPREST.  | TOTAL.      |
|----------------------------------|--------------|----------------------------|---------------------------|----------------------------|-------------------------|-----------|-------------|
|                                  | RS. A. P.    | RS. A. P.                  | RS. A. P.                 | RS. A. P.                  | RS. A. P.               | RS. A. P. | RS. A. P.   |
| Executive Engineer, Alyghur ...  | 1,791 6 2    | 127 7 0                    | 197 7 0                   | 250 0 0                    | 874 9 9                 | 200 0 0   | 2,865 15 11 |
| Assistant Engineer A, Muttra ... | 341 8 0      | ...                        | ...                       | ...                        | ...                     | ...       | 341 8 0     |
| Assistant Engineer B, Hatrass... | 185 15 0     | ...                        | ...                       | 700 0 0                    | 700 0 0                 | ...       | 1,185 15 0  |
|                                  | 2,618 13 2   | 127 7 0                    | 197 7 0                   | 950 0 0                    | 1,574 9 9               | 200 0 0   | 4,393 6 11  |

This is to certify that the entries in the Cash Books for the month of May 1865 (of which this is an Abstract) have all been correctly made, and that the balances exhibited in this account agree with the balances skewn therein; also that I counted the cash balance in my chest on the last day of the month, and found that it corresponded with the amount entered above.

*Essential Equines.*

*Memo. of Receipts paid into Treasury.*

|                                 |     |     |     |     | R.           | A. | P. |
|---------------------------------|-----|-----|-----|-----|--------------|----|----|
| Balance from last account       | ... | ..  | ... | ... | 1,027        | 0  | 0  |
| Received during the month       | ... | ... |     |     | 1,257        | 8  | 0  |
|                                 |     |     |     |     | <u>2,284</u> | 8  | 0  |
| Total                           |     |     |     |     | 2,284        | 8  | 0  |
| Paid in during month            | ... | ..  | ... | ... | 1,594        | 8  | 0  |
| Balance remaining to be paid in | ... | ... | ... | ... | <u>700</u>   | 0  | 0  |

Form No. 23.—Para. 18.  
STOCK ABSTRACT BOOK, ALIGHUR DIVISION, MAY 1865.

# BOOK, ALIEN WORK, PART I.—RECEIPTS.

| PART I.—RECEIPTS.                                    |           |      |     |      |                |      |     |      |                |      |     |      |            |      |     |      |               |      |     |      |                              |      |     |      |                              |      |     |      |                |      |     |      |             |      |     |      |               |      |     |      |           |      |     |      |        |      |     |      |            |      |     |      |            |      |     |      |           |      |     |      |          |      |     |      |            |      |     |      |              |      |     |      |          |      |     |      |           |      |     |      |            |      |     |      |            |      |     |      |              |      |     |      |          |      |     |      |               |      |     |      |                |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |   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| Mysore Sub-division...<br>" "<br>" "<br>Store-keeper | CASH, FOR |      |     |      | STOCK PURCHASE |      |     |      | CHASE AND SALE |      |     |      | STOCK, FOR |      |     |      | ISSUES TO AND |      |     |      | MANUFACTURE, VALUE OF ARTIL- |      |     |      | CARRIAGE, &C. CLES PURCHASED |      |     |      | OR SUPPLIED BY |      |     |      | CONTRACTOR. |      |     |      | MISCELLANEOUS |      |     |      | TRANSFERS |      |     |      | WITHIN |      |     |      | FROM OTHER |      |     |      | DIVISIONS. |      |     |      | SUPPLIES. |      |     |      | FROM OLD |      |     |      | BUILDINGS. |      |     |      | RECOVERED BY |      |     |      | ADVANCES |      |     |      | TRANSFERS |      |     |      | FROM OTHER |      |     |      | DIVISIONS. |      |     |      | ABSTRACTS OF |      |     |      | RECEIPT. |      |     |      | TOTAL, AS PER |      |     |      | SUB-DIVISIONAL |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     |      |     | 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|                                                      | Rs.       | A.P. | Rs. | A.P. | Rs.            | A.P. | Rs. | A.P. | Rs.            | A.P. | Rs. | A.P. | Rs.        | A.P. | Rs. | A.P. | Rs.           | A.P. | Rs. | A.P. | Rs.                          | A.P. | Rs. | A.P. | Rs.                          | A.P. | Rs. | A.P. | Rs.            | A.P. | Rs. | A.P. | Rs.         | A.P. | Rs. | A.P. | Rs.           | A.P. | Rs. | A.P. | Rs.       | A.P. | Rs. | A.P. | Rs.    | A.P. | Rs. | A.P. | Rs.        | A.P. | Rs. | A.P. | Rs.        | A.P. | Rs. | A.P. | Rs.       | A.P. | Rs. | A.P. | Rs.      | A.P. | Rs. | A.P. | Rs.        | A.P. | Rs. | A.P. | Rs.          | A.P. | Rs. | A.P. | Rs.      | A.P. | Rs. | A.P. | Rs.       | A.P. | Rs. | A.P. | Rs.        | A.P. | Rs. | A.P. | Rs.        | A.P. | Rs. | A.P. | Rs.          | A.P. | Rs. | A.P. | Rs.      | A.P. | Rs. | A.P. | Rs.           | A.P. | Rs. | A.P. | Rs.            | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | 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A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P. | Rs. | A.P.</ |

Total to be debited to Stock-

## PART II

| PART II.—ISSUES.                         |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
|------------------------------------------|-----------------|-------|----------|-------|------------------|-------|----------------------------------------|-------|----------------------------------------------|-------|---------------------|-------|-----------------|-------|----------------------------|-------|-----------------------------------------------|-------|------------------|-------|--------------------------------------------------|-------|--|
|                                          | ORIGINAL WORKS. |       | REPAIRS. |       | TOOLS AND PLANT. |       | PURCHASE AND SALES ACCOUNT, FOR SALES. |       | STOCK, FOR TO AND OUT-TURN FROM MANUFACTURE. |       | BARRACK DEPARTMENT. |       | TUCCAVEE WORKS. |       | TRANSFERS WITHIN DIVISION. |       | TRANSFERS TO OTHER DIVISIONS AND DEPARTMENTS. |       | PROFIT AND LOSS. |       | TOTAL AS PER SUB-DIVISIONAL ABSTRACTS OF ISSUES. |       |  |
|                                          | Rs.             | A. P. | Rs.      | A. P. | Rs.              | A. P. | Rs.                                    | A. P. | Rs.                                          | A. P. | Rs.                 | A. P. | Rs.             | A. P. | Rs.                        | A. P. | Rs.                                           | A. P. | Rs.              | A. P. | Rs.                                              | A. P. |  |
| Alyghur Sub-division..                   | 1,334           | 5 0   | 149      | 12 0  | .....            | ..... | .....                                  | ..... | 558                                          | 0 0   | .....               | ..... | .....           | ..... | .....                      | ..... | .....                                         | ..... | .....            | ..... | 2,042                                            | 7 0   |  |
| Muffra ..                                | 100             | 4 6   | 66       | 6 10  | .....            | ..... | .....                                  | ..... | 3,440                                        | 0 0   | 102                 | 0 0   | .....           | ..... | .....                      | ..... | .....                                         | ..... | .....            | ..... | 3,708                                            | 11 4  |  |
| Hattrass ..                              | 244             | 8 6   | 22       | 8 0   | .....            | ..... | 404                                    | 0 0   | 1,964                                        | 6 8   | .....               | ..... | .....           | ..... | .....                      | ..... | .....                                         | ..... | .....            | ..... | 2,635                                            | 7 2   |  |
| Store-keeper ..                          | .....           | ..... | .....    | ..... | .....            | ..... | .....                                  | ..... | .....                                        | ..... | .....               | ..... | .....           | ..... | 451                        | 8 0   | 1,700                                         | 0 0   | 180              | 0 0   | 2,281                                            | 8 0   |  |
| TOTAL.                                   | 1,679           | 2 0   | 238      | 10 10 | .....            | ..... | 404                                    | 0 0   | 5,962                                        | 6 8   | 102                 | 0 0   | .....           | ..... | 451                        | 8 0   | 1,700                                         | 0 0   | 180              | 0 0   | 10,667                                           | 11 6  |  |
| Deduct transfers within Division         |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| Value of articles issued to Manufactures |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
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| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
| .....                                    |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |
|                                          |                 |       |          |       |                  |       |                                        |       |                                              |       |                     |       |                 |       |                            |       |                                               |       |                  |       |                                                  |       |  |

Total to be credited to Stock

Form No. 23,—contd. Para. 22.

STOCK ABSTRACT BOOK, ALUGHUR DIVISION, MAY 1865.  
PART III.—RECEIPTS, ISSUES, AND BALANCES BY SUB-HEADS.

|                                                      | SMALL STORES. |       | BUILDING MATERIALS. |       | TIMBER. |       | METALS. |       | FUEL. |       | THATCHING MATERIALS. |       | PAINTERS' STORES. |       | HOUSE FITTINGS. |       | CORDAGE. |       | MISCELLANEOUS. |       | MANUFACTURE OF STOCK. |       | TOTAL.      |
|------------------------------------------------------|---------------|-------|---------------------|-------|---------|-------|---------|-------|-------|-------|----------------------|-------|-------------------|-------|-----------------|-------|----------|-------|----------------|-------|-----------------------|-------|-------------|
|                                                      | Rs.           | A. P. | Rs.                 | A. P. | Rs.     | A. P. | Rs.     | A. P. | Rs.   | A. P. | Rs.                  | A. P. | Rs.               | A. P. | Rs.             | A. P. | Rs.      | A. P. | Rs.            | A. P. | Rs.                   | A. P. |             |
| Balance at end of previous month ...                 | 390           | 13 6  | 6,787               | 8 0   | 1,627   | 8 0   | 10      | 0 0   | 250   | 0 0   | 50                   | 0 0   | 130               | 0 0   | ...             | ...   | ...      | ...   | 39             | 6 10  | 160                   | 340   | 9,475 8 2   |
| RECEIPTS.                                            |               |       |                     |       |         |       |         |       |       |       |                      |       |                   |       |                 |       |          |       |                |       |                       |       |             |
| Alughur Sub-division ...                             | ...           | ...   | 2,270               | 0 0   | ...     | ...   | ...     | ...   | 36    | 14 4  | ...                  | ...   | ...               | ...   | ...             | ...   | ...      | ...   | ...            | ...   | 566                   | 13 6  | 2,513 11 10 |
| Muttra " ...                                         | 102           | 0 0   | 1,350               | 0 0   | 500     | 0 0   | ...     | ...   | 18    | 5 0   | ...                  | ...   | ...               | ...   | ...             | ...   | ...      | ...   | ...            | ...   | 1,513                 | 0 0   | 3,513 8 0   |
| Hattrass " ...                                       | ...           | ...   | 1,954               | 6 8   | 810     | 12 0  | ...     | ...   | 188   | 14 3  | ...                  | ...   | ...               | ...   | ...             | ...   | ...      | ...   | ...            | ...   | 1,055                 | 0 0   | 4,013 1 1   |
| Store-keeper ...                                     | ...           | ...   | ...                 | ...   | ...     | ...   | ...     | ...   | ...   | ...   | ...                  | ...   | ...               | ...   | ...             | ...   | ...      | ...   | ...            | ...   | ...                   | ...   | ...         |
| TOTAL RECEIPTS                                       | 102           | 0 0   | 5,574               | 6 8   | 1,310   | 12 0  | ...     | ...   | 244   | 4 9   | ...                  | ...   | ...               | ...   | ...             | ...   | ...      | ...   | ...            | ...   | ...                   | ...   | ...         |
| TOTAL                                                | 492           | 13 6  | 12,361              | 14 8  | 2,938   | 1 0   | 10      | 0 0   | 494   | 4 9   | 80                   | 0 0   | 130               | 0 0   | ...             | ...   | ...      | ...   | 43             | 6 10  | 3,565                 | 1 4   | 20,115 13 1 |
| ISSUES.                                              |               |       |                     |       |         |       |         |       |       |       |                      |       |                   |       |                 |       |          |       |                |       |                       |       |             |
| Alughur Sub-division ...                             | ...           | ...   | 1,332               | 14 0  | 113     | 12 0  | 3       | 7 0   | 18    | 0 0   | ...                  | ...   | ...               | ...   | ...             | ...   | ...      | ...   | ...            | ...   | ...                   | ...   | ...         |
| Muttra " ...                                         | 117           | 6 9   | 1,066               | 12 1  | 550     | 0 0   | ...     | ...   | ...   | ...   | ...                  | ...   | ...               | ...   | ...             | ...   | ...      | ...   | ...            | ...   | ...                   | ...   | ...         |
| Hattrass " ...                                       | 26            | 3 8   | 1,359               | 5 4   | 56      | 0 10  | ...     | ...   | ...   | ...   | ...                  | ...   | ...               | ...   | ...             | ...   | ...      | ...   | ...            | ...   | ...                   | ...   | ...         |
| Store-keeper ...                                     | 102           | 0 0   | 319                 | 8 0   | 1,530   | 0 0   | ...     | ...   | ...   | ...   | ...                  | ...   | ...               | ...   | ...             | ...   | ...      | ...   | ...            | ...   | ...                   | ...   | ...         |
| TOTAL ISSUES                                         | 245           | 10 5  | 4,135               | 7 5   | 2,559   | 12 10 | 3       | 7 0   | 18    | 0 0   | ...                  | ...   | ...               | ...   | ...             | ...   | ...      | ...   | ...            | ...   | ...                   | ...   | ...         |
| Balance at the end of month, as per Stock-Ledger ... | 217           | 3 1   | 8,225               | 7 3   | 318     | 7 2   | 6       | 9 0   | 176   | 4 9   | 80                   | 0 0   | 126               | 0 0   | ...             | ...   | ...      | ...   | ...            | ...   | ...                   | ...   | ...         |
| TOTAL AS ABOVE                                       | 492           | 13 6  | 12,361              | 14 8  | 2,938   | 1 0   | 10      | 0 0   | 494   | 4 9   | 80                   | 0 0   | 130               | 0 0   | ...             | ...   | ...      | ...   | ...            | ...   | ...                   | ...   | ...         |

Form No. 24.—Para. 23.

ACCOUNT OF VALUE OF RECEIPTS AND ISSUES OF STOCK IN THE ALUGHUR DIVISION, DURING MAY, 1865.

| RECEIPTS.                                                    | Rs.   |       | A. P. |       | ISSUES.                                          | Rs.    |       | A. P. |       |
|--------------------------------------------------------------|-------|-------|-------|-------|--------------------------------------------------|--------|-------|-------|-------|
|                                                              | Rs.   | A. P. | Rs.   | A. P. |                                                  | Rs.    | A. P. | Rs.   | A. P. |
| Balance of last month's account                              | 9,475 | 8     | 2     | 6     | Expenditure against Budget Grant—                | ...    | ...   | ...   | ...   |
| Cash paid for manufacture, carriage, &c.                     | ...   | ...   | ...   | ...   | Original Works                                   | ...    | ...   | 1,679 | 2 0   |
| From Stock, for issues to, and out-turn from, manufacture    | ...   | ...   | ...   | ...   | Repairs                                          | ...    | ...   | 238   | 10 10 |
| Articles purchased or supplied by contractors                | ...   | ...   | ...   | ...   | Tools and Plant                                  | ...    | ...   | 0     | 0 0   |
| Materials from old buildings                                 | ...   | ...   | ...   | ...   | Sales, value of stock sold                       | ...    | ...   | ...   | ...   |
| Miscellaneous advances recovered by supplies                 | ...   | ...   | ...   | ...   | Stock, issues to, and out-turn from, manufacture | ...    | ...   | ...   | ...   |
| Transfers as per Schedule—                                   | ...   | ...   | ...   | ...   | Transfers—                                       | ...    | ...   | ...   | ...   |
| Departmental within Province                                 | ...   | ...   | ...   | ...   | Departmental within Province                     | ...    | ...   | ...   | ...   |
| Departmental from other Provinces, including London supplies | ...   | ...   | ...   | ...   | Departmental to other Provinces                  | ...    | ...   | ...   | ...   |
|                                                              | ...   | ...   | ...   | ...   | Profit and Loss, as per bill attached            | ...    | ...   | ...   | ...   |
|                                                              | ...   | ...   | ...   | ...   | Barrack Department                               | ...    | ...   | ...   | ...   |
|                                                              | ...   | ...   | ...   | ...   | Tuccavee Works                                   | ...    | ...   | ...   | ...   |
|                                                              | ...   | ...   | ...   | ...   | Issues to other Departments                      | ...    | ...   | ...   | ...   |
|                                                              | ...   | ...   | ...   | ...   | Balance, as per Abstract attached                | ...    | ...   | ...   | ...   |
|                                                              | ...   | ...   | ...   | ...   |                                                  | 9,448  | 1     | 7     | 1     |
|                                                              | ...   | ...   | ...   | ...   | TOTAL                                            | 19,664 | 5     | 1     | 1     |

Executive Engineer.

Form No. 25 (A).  
REGISTER OF WORKS,  
*Constructing Neela Bridge at Alyghur, under*

|                                                  | FOUNDATION MASONRY. |           | ASHLAR SUPERSTRUCTURE. |            | CENTRING. |           | ARCHING, INCLUDING DRESSING STONES. |           | CUT STONE COPING. |           |
|--------------------------------------------------|---------------------|-----------|------------------------|------------|-----------|-----------|-------------------------------------|-----------|-------------------|-----------|
|                                                  | Quantity.           | Cost.     | Quantity.              | Cost.      | Quantity. | Cost.     | Quantity.                           | Cost.     | Quantity.         | Cost.     |
|                                                  |                     | Rs. A. P. |                        | Rs. A. P.  |           | Rs. A. P. |                                     | Rs. A. P. |                   | Rs. A. P. |
| Estimate No. of 1864-55                          | 6,298               | 1,008 0 0 | 32,896                 | 5,921 0 0  | 2         | 800 0 0   | 7,857                               | 1,964 0 0 | 1,307             | 1,307 0 0 |
| Expenditure of previous year brought forward ... | 5,932               | 705 4 6   | 7,800                  | 1,267 11 0 | ...       | ...       | ...                                 | ...       | ...               | ...       |
| May 1865 ...                                     | ...                 | ...       | 1,250                  | 206 1 6    | 2         | 546 15 0  | 2,700                               | 735 7 6   | ...               | ...       |
| TOTAL                                            | 5,932               | 705 4 6   | 9,050                  | 1,473 15 6 | 2         | 546 15 0  | 2,700                               | 735 7 6   | ...               | ...       |
| Rate                                             | 11                  | 13 0      | Rate                   | 16 4 0     | ...       | ...       | Rate                                | 27 4 0    | ...               | ...       |

—Para. 25.

ALYGHUR DIVISION.

authority of Government of India, No. , dated .

| FORMING ROAD. |           | EARTH-WORK. |           | METALLING. |           | CONTINGENCIES. | TOTAL COST OF WORK DONE. | MATERIALS AT SITE. | TOTAL OF MONTHLY CHARGES. |
|---------------|-----------|-------------|-----------|------------|-----------|----------------|--------------------------|--------------------|---------------------------|
| Quantity.     | Cost.     | Quantity.   | Cost.     | Quantity.  | Cost.     | Cost.          | Cost.                    | Cost.              | Amount.                   |
|               | Rs. A. P. |             | Rs. A. P. |            | Rs. A. P. | Rs. A. P.      | Rs. A. P.                | Rs. A. P.          | Rs. P.                    |
| 1,000         | 375 0 0   | 32,000      | 160 0 0   | 6,300      | 110 0 0   | 582 0 0        | 12,227 0 0               | ...                | 12,227 0 0                |
| 740           | 287 12 0  | ...         | ...       | ...        | ...       | 35 14 6        | 2,296 13 0               | 465 0 0            | 2,761 13 0                |
| ...           | ...       | ...         | ...       | ...        | ...       | 87 8 0         | 1,576 0 0                | 377 6 0            | 1,953 6 0                 |
| 740           | 287 12 0  | ...         | ...       | ...        | ...       | 123 6 6        | 3,872 13 0               | 842 6 0            | 4,715 3 0                 |

Form No.  
REGISTER OF WORKS,  
*Manufacture of Bricks, under authority of*

| Estimate No. 40 of 1864-65                   | MOULDING. |       |       | LOADING KILNS. |       |       | FIRING KILNS. |       |       | UNLOADING KILNS. |       |       | GENERAL CHARGES. |       |       |
|----------------------------------------------|-----------|-------|-------|----------------|-------|-------|---------------|-------|-------|------------------|-------|-------|------------------|-------|-------|
|                                              | Quantity. | Cost. |       | Quantity.      | Cost. |       | Quantity.     | Cost. |       | Quantity.        | Cost. |       | Quantity.        | Cost. |       |
|                                              |           | Rs.   | A. P. |                | Rs.   | A. P. |               | Rs.   | A. P. |                  | Rs.   | A. P. |                  | Rs.   | A. P. |
| Expenditure of previous year brought forward | 6,00,000  | 580   | 0 0   | 6,00,000       | 70    | 0 0   | 6,00,000      | 985   | 0 0   | 4,37,000         | 218   | 0 0   | .....            | 80    | 0 0   |
| May 1865                                     | .....     | ..... | ..... | .....          | ..... | ..... | .....         | 416   | 13 6  | 1,20,000         | 60    | 0 0   | .....            | 30    | 0 0   |
| Total                                        | 6,00,000  | 580   | 0 0   | 6,00,000       | 70    | 0 0   | 6,00,000      | 1,401 | 13 6  | 5,57,000         | 278   | 0 0   | .....            | 110   | 0 0   |
| June 1865                                    | .....     | ..... | ..... | .....          | ..... | ..... | .....         | ..... | ..... | 43,000           | 30    | 0 0   | .....            | ..... | ..... |
| Total                                        | 6,00,000  | 580   | 0 0   | 6,00,000       | 70    | 0 0   | 6,00,000      | 1,401 | 13 6  | 6,00,000         | 308   | 0 0   | .....            | 110   | 0 0   |

\* [The value of out-turn at approximate rates will be credited to the manufacture account and debited to bricks in stock.]

Δ [On completion of the operations, the Executive Engineer will debit the difference between the approximate value assigned by him to the out-turn, and the actual expenditure incurred in the manufacture, either to bricks in stock or to manufacture, according as the estimate is exceeded or not.]

25 (B),—contd.

ALYGHUR' DIVISION.

Government, N. W. P., No. ——— dated ———

| TOTAL CHARGES |     |     |     |     |     |     |     |     |     | OUT-TURN OF FULL<br>BURNT BRICKS<br>11" x 5" x 2½"                                                   |       |        |   | OUT-TURN OF HALF-<br>BURNT BRICKS<br>11" x 5" x 2½" |     |        |   | OUT-TURN OF<br>BRICK-BATS. |     |        |     | *<br>TOTAL OUT-<br>TURN. |     |     |  |
|---------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------------------------------------------------------------------------------------------------|-------|--------|---|-----------------------------------------------------|-----|--------|---|----------------------------|-----|--------|-----|--------------------------|-----|-----|--|
| Cost.         |     |     |     |     |     |     |     |     |     | Quantity.                                                                                            |       | Value. |   | Quantity.                                           |     | Value. |   | Quantity                   |     | Value. |     | Value.                   |     |     |  |
| Rs. A. P.     |     |     |     |     |     |     |     |     |     |                                                                                                      |       |        |   |                                                     |     |        |   |                            |     |        |     |                          |     |     |  |
|               |     |     |     |     |     |     |     |     |     | 4,70,000<br>at 5-0-0                                                                                 | 2,350 | 0      | 0 | 1,20,000<br>at 2-0-0                                | 240 | 0      | 0 | 800 c. f.<br>at 3-8-0      | 28  | 0      | 0   | 2,618                    | 0   | 0   |  |
|               |     |     |     |     |     |     |     |     |     | 3,50,000                                                                                             | 1,750 | 0      | 0 | £2,500                                              | 185 | 10     | 0 | 400                        | 14  | 0      | 0   | 1,949                    | 10  | 0   |  |
| .....         | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,00,000                                                                                             | 500   | 0      | 0 | 20,000                                              | 40  | 0      | 0 | .....                      | ... | ...    | ... | ...                      | ... | ... |  |
| .....         | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4,50,000                                                                                             | 2,250 | 0      | 0 | 1,02,500                                            | 225 | 10     | 0 | 400                        | 14  | 0      | 0   | 2,469                    | 13  | 6   |  |
| .....         | ... | ... | ... | ... | ... | ... | ... | ... | ... | 30,000                                                                                               | 150   | 0      | 0 | 10,000                                              | 20  | 0      | 0 |                            |     |        |     |                          |     |     |  |
| .....         | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4,80,000                                                                                             | 2,400 | 0      | 0 | 1,12,500                                            | 245 | 10     | 0 | 600                        | 21  | 0      | 0   | 2,666                    | 10  | 0   |  |
| .....         | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2,469                                                                                                | 13    | 6      |   |                                                     |     |        |   |                            |     |        |     |                          |     |     |  |
|               |     |     |     |     |     |     |     |     |     | Δ Actual cost of articles manufactured ... .. 2,469 13 6                                             |       |        |   |                                                     |     |        |   |                            |     |        |     |                          |     |     |  |
|               |     |     |     |     |     |     |     |     |     | Difference { Credited to bricks in stock ... ..<br>{ Debited to manufacture account ... .. } 19 12 6 |       |        |   |                                                     |     |        |   |                            |     |        |     |                          |     |     |  |

## Form No. 26.—Para. 28.

## ALYGHUR DIVISION. SCHEDULE OF RECEIPTS DURING MAY, 1865.

| PARTICULARS.                                                                     | CASH.   | STOCK. |
|----------------------------------------------------------------------------------|---------|--------|
| TRANSFERS.                                                                       |         |        |
| Ra. A. P.                                                                        |         |        |
| <i>From other P. W. Divisions within same Province.</i>                          |         |        |
| Gwalior iron sent from Agra, 50 maunds (without value) ...                       | ...     | ...    |
| <i>From P. W. Divisions in other Provinces.</i>                                  |         |        |
| Lucknow Division—Advanced to Overseer Thompson, proceeding to join this Division | 100 0 0 | ...    |
| <i>From other Departments.</i>                                                   |         |        |
| Timber from Agra Magazine,—1,185 cubic feet Sal (without value) ...              | ...     | ...    |
| TOTAL TRANSFERS                                                                  | 100 0 0 | ...    |
| BARRACK DEPARTMENT.                                                              |         |        |
| Paid by Commissariat on account of Indent No. 30 ...                             | 29 0 0  | ...    |
| " " 31 ...                                                                       | 86 12 0 | ...    |
| " " 35 ...                                                                       | 70 4 0  | ...    |
| TUCCAVEE WORKS.                                                                  | 185 0 0 | ...    |
| DEPOSITS RECEIVED.                                                               |         |        |
| From Ram Pershad, Sub-Overseer ...                                               | 200 0 0 | ...    |
| " Khettermohun Banerjee, Contractor ...                                          | 500 0 0 | ...    |
|                                                                                  | 700 0 0 | ...    |

## Form No. 26.—contd.

## ALYGHUR DIVISION. SCHEDULE OF EXPENDITURE DURING MAY, 1865.

| AUTHORITY.                                             | EXECUTED TO END OF MONTH MENTIONED IN HEADING AS PER REGISTER OF WORKS. |                     |                      | HEADS OF ESTIMATE.   | WORKS AND ITEMS OF CHARGE.                                                                                    | CHARGES OF THE MONTH. |                     |                      |
|--------------------------------------------------------|-------------------------------------------------------------------------|---------------------|----------------------|----------------------|---------------------------------------------------------------------------------------------------------------|-----------------------|---------------------|----------------------|
|                                                        | Quantity.                                                               | Rate.               | Cost.                |                      |                                                                                                               | Cash.                 | Stock.              | Total                |
| Estimate No.—<br>Govt. N. W. P.<br>letter No.<br>dated | c. ft.<br>173                                                           | Rs. A. P.<br>28 4 0 | Rs. A. P.<br>48 10 8 | Rs. A. P.<br>43 10 8 | ORIGINAL WORKS.<br><br>Military.<br><br>Covered passage between two barracks used as a Hospital at Muttra ... | Rs. A. P.<br>597 3 0  | Rs. A. P.<br>33 6 3 | Rs. A. P.<br>630 9 2 |
|                                                        | s. ft.<br>404                                                           | 2 11 6              | 110 1 9              | 2 11 6               |                                                                                                               |                       |                     |                      |
|                                                        | s. ft.<br>828                                                           | 53 0 0              | 438 13 0             | 53 0 0               |                                                                                                               |                       |                     |                      |
|                                                        |                                                                         |                     | 77 15 9              | 77 15 9              |                                                                                                               |                       |                     |                      |
| Requisition                                            |                                                                         |                     | 675 9 2              | 675 9 2              | Fixing additional pegs in Harness Room at Muttra                                                              | 44 14 0               | ...                 | 44 14 0              |
|                                                        |                                                                         |                     | 43 0 0               | 43 0 0               |                                                                                                               |                       |                     |                      |
|                                                        |                                                                         |                     |                      |                      |                                                                                                               |                       |                     |                      |
|                                                        |                                                                         |                     |                      |                      |                                                                                                               |                       |                     |                      |
| Estimate No.—<br>Govt. N. W. P.<br>letter No.<br>dated | c. ft.<br>6,000                                                         | 20 0 0              | 1,200 0 0            | 20 0 0               | Out-offices for Non-Commissioned Officers' quarters at Muttra ...                                             | 112 4 7               | 66 14 4             | 136 2 11             |
|                                                        | s. ft.<br>108                                                           | 2 8 0               | 270 0 0              | 2 8 0                |                                                                                                               |                       |                     |                      |
|                                                        | s. ft.<br>500                                                           | 25 0 0              | 125 0 0              | 25 0 0               |                                                                                                               |                       |                     |                      |
|                                                        | s. ft.<br>5,000                                                         | 1 8 0               | 78 0 0               | 1 8 0                |                                                                                                               |                       |                     |                      |
|                                                        |                                                                         |                     | 500 0 0              | 500 0 0              | TOTAL MILITARY                                                                                                | 761 5 7               | 100 4 6             | 861 10 1             |
|                                                        |                                                                         |                     | 2,173 0 0            | 2,173 0 0            |                                                                                                               |                       |                     |                      |

Form No. 26.—Contd.

ALYGHUR DIVISION. SCHEDULE OF EXPENDITURE DURING MAY, 1905,—contd.

| AUTHORITY.                                            | SANCTIONED PER ESTIMATE. |                   |                     | EXECUTED TO END OF MONTH MENTIONED IN HEADING AS PER REGISTER OF WORKS. |                      |                         | HEADS OF ESTIMATE.                | WORKS AND ITEMS OF CHARGE.                  | CHARGES OF THE MONTH. |           |            |
|-------------------------------------------------------|--------------------------|-------------------|---------------------|-------------------------------------------------------------------------|----------------------|-------------------------|-----------------------------------|---------------------------------------------|-----------------------|-----------|------------|
|                                                       | Quantity.                | Rate.             | Cost.               | Quantity.                                                               | Cost.                | Rate.                   |                                   |                                             | Rs. A. P.             | Rs. A. P. | Total.     |
|                                                       |                          |                   |                     |                                                                         |                      |                         |                                   |                                             |                       |           |            |
| Estimate No.<br>Govt. N. W. P.<br>letter No.<br>dated | c. ft.<br>35,000         | Rs. A.P.<br>0 8 0 | Rs. A.P.<br>175 0 0 | c. ft.<br>34,635                                                        | Rs. A. P.<br>173 2 8 | Rs. A.P.<br>0 8 0       | Earth-work in excavation ...      | Civil Buildings.<br><br>Jail at Alyghur ... | 12,800 0 0            | ...       | 12,800 0 0 |
|                                                       | 32,000                   | 2 8 0             | 900 0 0             | 32,153                                                                  | 803 13 2             | 2 8 0                   | Ditto beyond 3' in depth ...      |                                             |                       |           |            |
|                                                       | 14,000                   | 23 4 0            | 3,253 0 0           | 11,070                                                                  | 2,573 12 3           | 23 4 0                  | Concrete work ...                 |                                             |                       |           |            |
|                                                       | 2,30,000                 | 22 8 0            | 51,750 0 0          | 1,06,728                                                                | 24,013 12 3          | 22 8 0                  | Masonry ...                       |                                             |                       |           |            |
|                                                       | mds.<br>4,500            | 0 6 0             | 1,657 8 0           | 3,405                                                                   | 1,276 14 0           | 0 6 0                   | Iron beams carted and hoisted ... |                                             |                       |           |            |
|                                                       | 1,500                    | 10 0 0            | 15,000 0 0          | mds. srs.<br>1,247 8                                                    | 12,472 0 0           | 10 0 0                  | Iron gratings ...                 |                                             |                       |           |            |
|                                                       | 15,000                   | 0 8 0             | 12,741 5 6          | c. ft.<br>13,294                                                        | 66 7 0               | 0 8 0                   | Removing earth ...                |                                             |                       |           |            |
|                                                       |                          |                   | 86,583 13 0         |                                                                         | ...                  | ...                     | Plinth filled in ...              |                                             |                       |           |            |
|                                                       |                          |                   |                     |                                                                         | 42,379 13 10         |                         | Other items of Estimate           |                                             |                       |           |            |
|                                                       |                          |                   |                     |                                                                         | 1,216 13 1           |                         | 4½ per cent. on Rs. 28,630 ...    |                                             |                       |           |            |
| Estimate No.<br>Govt. N. W. P.<br>letter No.<br>dated | c. ft.<br>6,166          | 18 0 0            | 1,110 0 0           | c. ft.<br>5,900                                                         | 1,146 12 6           | 19 7 0                  | Pucca masonry ...                 | Church at Alyghur ...                       | 295 7 9               | 136 13 0  | 432 4 9    |
|                                                       | 2,977                    | 12 0 0            | 357 0 0             | 2,500                                                                   | 403 15 10            | 14 7 0                  | Kutch-pucca masonry ...           |                                             |                       |           |            |
|                                                       | 333' 10"                 | 2 0 0             | 667 0 0             |                                                                         | 23 7 0               |                         | Wood-work for roof ...            |                                             |                       |           |            |
|                                                       |                          |                   | 2,113 0 0           |                                                                         | 119 13 3             |                         | Other items of Estimate           |                                             |                       |           |            |
|                                                       |                          |                   | 4,247 0 0           |                                                                         | 1,697 0 7            |                         |                                   |                                             |                       |           |            |
|                                                       |                          |                   |                     |                                                                         | 40,950 0 0           |                         | Due to Contractor ...             |                                             |                       |           |            |
|                                                       |                          |                   |                     |                                                                         | 45,659 0 10          |                         |                                   |                                             |                       |           |            |
|                                                       |                          |                   |                     |                                                                         | 4,709 0 10           |                         |                                   |                                             |                       |           |            |
|                                                       |                          |                   |                     |                                                                         | 10,950 0 0           |                         |                                   |                                             |                       |           |            |
|                                                       |                          |                   |                     |                                                                         | 1,146 12 6           | 19 7 0                  | Pucca masonry ...                 |                                             |                       |           |            |
|                                                       |                          |                   |                     | 403 15 10                                                               | 14 7 0               | Kutch-pucca masonry ... |                                   |                                             |                       |           |            |
|                                                       |                          |                   |                     | 23 7 0                                                                  |                      | Wood-work for roof ...  |                                   |                                             |                       |           |            |
|                                                       |                          |                   |                     | 119 13 3                                                                |                      | Other items of Estimate |                                   |                                             |                       |           |            |
|                                                       |                          |                   |                     | 1,697 0 7                                                               |                      |                         |                                   |                                             |                       |           |            |
|                                                       |                          |                   |                     |                                                                         |                      |                         | TOTAL CIVIL BUILDINGS             |                                             | 13,095 7 9            | 136 13 0  | 13,232 4 9 |

|                                                         |               |         |           |              |            |         |                                       |                                                                                    |            |           |            |
|---------------------------------------------------------|---------------|---------|-----------|--------------|------------|---------|---------------------------------------|------------------------------------------------------------------------------------|------------|-----------|------------|
| Estimate No. of 1864-65 Govt. N. W. P. letter No. dated | c. ft. 17,520 | 25 0 0  | 4,380 0 0 | c. ft. 3,750 | 900 0 0    | 24 0 0  | Pucca stone masonry ...               | Agricultural.<br>Renewing wall of tank near Hattrass (Local)<br>TOTAL AGRICULTURAL | 314 6 0    | 244 8 6   | 558 14 6   |
|                                                         |               |         | 20 0 0    |              | 10 0 0     |         | Earth-work, petty ...                 |                                                                                    |            |           |            |
|                                                         |               |         |           |              | 40 0 0     |         | Payment to Contractor in excess ...   |                                                                                    |            |           |            |
|                                                         |               |         |           |              | 950 0 0    |         |                                       |                                                                                    |            |           |            |
|                                                         |               |         |           |              |            |         |                                       |                                                                                    |            |           |            |
| Estimate No. of 1864-65 Govt. N. W. P. letter No. dated | c. ft. 32,896 | 18 0 0  | 5,921 0 0 | c. ft. 9,050 | 1,473 15 6 | 16 4 0  | Ashlar superstructure ...             | Communications.<br>Neela Bridge at Alyghur                                         | 955 14 0   | 997 8 0   | 1,953 6 0  |
|                                                         | No. 2         | 400 0 0 | 800 0 0   | No. 2        | 546 15 0   | 273 7 6 | Centering ...                         |                                                                                    |            |           |            |
|                                                         | c. ft. 7,837  | 25 0 0  | 1,964 0 0 | c. ft. 2,700 | 735 7 6    | 27 4 0  | Arching, including dressing stone ... |                                                                                    |            |           |            |
|                                                         |               |         | 582 0 0   |              | 123 6 6    |         | Contingencies ...                     |                                                                                    |            |           |            |
|                                                         |               |         | 2,960 0 0 |              | 993 0 6    |         | Other items of Estimate               |                                                                                    |            |           |            |
| Estimate No. of 1864-65 Govt. N. W. P. letter No. dated |               |         |           |              | 812 6 0    |         | Materials at site ...                 | 1st Section Alyghur and Muttra Road ...                                            | 2,144 0 0  | 200 0 0   | 2,344 0 0  |
|                                                         |               |         |           |              | 4,715 3 0  |         |                                       |                                                                                    |            |           |            |
|                                                         |               |         |           |              | 13,086 0 0 | 2 4 0   | Earth-work ...                        |                                                                                    |            |           |            |
|                                                         |               |         |           |              | 10,526 0 0 | 2 2 0   | Masonry in small bridges ...          |                                                                                    |            |           |            |
|                                                         |               |         |           |              | 1,386 0 0  | 22 0 0  | Other items of Estimate               |                                                                                    |            |           |            |
| Estimate No. of 1864-65 Govt. N. W. P. letter No. dated |               |         |           |              | 4,389 0 0  |         | Materials at site ...                 | Collection of metal for 2nd Section Alyghur and Muttra Road ...                    | 430 0 0    | ...       | 430 0 0    |
|                                                         |               |         |           |              | 376 0 0    |         |                                       |                                                                                    |            |           |            |
|                                                         |               |         |           |              | 29,763 0 0 |         |                                       |                                                                                    |            |           |            |
|                                                         |               |         |           |              | 644 1 1    | 2 1 0   | Metal deposited at side of road ...   |                                                                                    |            |           |            |
|                                                         |               |         |           |              | 644 1 1    |         |                                       |                                                                                    |            |           |            |
| Estimate No. of 1864-65 Govt. N. W. P. letter No. dated |               |         |           |              |            |         |                                       | TOTAL COMMUNICATIONS                                                               | 3,529 14 0 | 1,197 8 0 | 4,727 6 0  |
|                                                         |               |         |           |              |            |         |                                       |                                                                                    |            |           |            |
|                                                         |               |         |           |              |            |         |                                       |                                                                                    |            |           |            |
|                                                         |               |         |           |              |            |         |                                       |                                                                                    |            |           |            |
|                                                         |               |         |           |              |            |         |                                       |                                                                                    |            |           |            |
| Estimate No. of 1864-65 Govt. N. W. P. letter No. dated |               |         |           |              |            |         |                                       | Abstract of foregoing—                                                             | 761 5 7    | 100 4 6   | 861 10 1   |
|                                                         |               |         |           |              |            |         |                                       |                                                                                    |            |           |            |
|                                                         |               |         |           |              |            |         |                                       |                                                                                    |            |           |            |
|                                                         |               |         |           |              |            |         |                                       |                                                                                    |            |           |            |
|                                                         |               |         |           |              |            |         |                                       |                                                                                    |            |           |            |
| Estimate No. of 1864-65 Govt. N. W. P. letter No. dated |               |         |           |              |            |         |                                       | TOTAL ORIGINAL WORKS                                                               | 17,761 1 4 | 4,279 2 0 | 19,880 3 4 |
|                                                         |               |         |           |              |            |         |                                       |                                                                                    |            |           |            |
|                                                         |               |         |           |              |            |         |                                       |                                                                                    |            |           |            |
|                                                         |               |         |           |              |            |         |                                       |                                                                                    |            |           |            |
|                                                         |               |         |           |              |            |         |                                       |                                                                                    |            |           |            |





FORMS RELATING TO ACCOUNTS

| AUTHORITY. | SANCTIONED PER ESTIMATE. |       |       | EXECUTED TO END OF MONTH MENTIONED IN HEADING AS PER REGISTER OF WORKS. |       |       | HEADS OF ESTIMATE. | WORKS AND ITEMS OF CHARGE.                                                                                             | CHARGES OF THE MONTH. |           |           |
|------------|--------------------------|-------|-------|-------------------------------------------------------------------------|-------|-------|--------------------|------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------|-----------|
|            | Quantity.                | Rate. | Cost. | Quantity.                                                               | Cost. | Rate. |                    |                                                                                                                        | Cash.                 | Stock.    | TOTAL.    |
|            |                          |       |       |                                                                         |       |       |                    |                                                                                                                        |                       |           |           |
|            | Rs. A. P.                |       |       | Rs. A. P.                                                               |       |       |                    | <i>Deposits Repaid.</i>                                                                                                | Rs. A. P.             | Rs. A. P. | Rs. A. P. |
|            |                          |       |       |                                                                         |       |       |                    | To Man Singh, Contractor, on completion of his contract                                                                | 500 0 0               | .....     | 500 0 0   |
|            |                          |       |       |                                                                         |       |       |                    | Devi Deen, Store-keeper, on resignation                                                                                | 200 0 0               | .....     | 200 0 0   |
|            |                          |       |       |                                                                         |       |       |                    | Deposit of Ram Pershad, Sub-Overseer, remitted to Government Savings Bank                                              | 200 0 0               | .....     | 200 0 0   |
|            |                          |       |       |                                                                         |       |       |                    | Paid on account of Khettermohun Banerjee, Contractor, being purchase money of a Government Promissory Note for Rs. 500 | 485 0 0               | .....     | 485 0 0   |
|            |                          |       |       |                                                                         |       |       |                    | TOTAL DEPOSITS REPAID                                                                                                  | 1,385 0 0             | .....     | 1,385 0 0 |
|            |                          |       |       |                                                                         |       |       |                    | <i>Miscellaneous Advances.</i>                                                                                         |                       |           |           |
|            |                          |       |       |                                                                         |       |       |                    | Advance to Superintending Engineer's Office                                                                            | 300 0 0               | ...       | 300 0 0   |
|            |                          |       |       |                                                                         |       |       |                    | Ditto to Deputy Commissioner, Ajmere, for stone masons                                                                 | 250 0 0               | ...       | 250 0 0   |
|            |                          |       |       |                                                                         |       |       |                    | Ditto to Sub-Overseer Ram Narain Doss                                                                                  | 30 0 0                | ...       | 30 0 0    |

Intending Engineer's letter

Superintending  
Engineer's letter  
No. of

OF 'EXECUTIVE ENGINEERS' OFFICES.

[Chap. XIX, Sec. 2.

|                                                                                        |         |           |           |
|----------------------------------------------------------------------------------------|---------|-----------|-----------|
| Ditto by Executive Engineer, Lucknow, to Overseer R. Thompson                          | 100 0 0 | ...       | 100 0 0   |
| TOTAL Misc. ADVANCES                                                                   | 680 0 0 | ...       | 680 0 0   |
| <i>Advances to Civil Officers.</i>                                                     |         |           |           |
| Collector of Alyghur ...                                                               | 400 0 0 | ...       | 400 0 0   |
| Collector of Muttra ...                                                                | 300 0 0 | ...       | 300 0 0   |
| Post Master of Alyghur                                                                 | 200 0 0 | ...       | 200 0 0   |
| TOTAL                                                                                  | 900 0 0 | ...       | 900 0 0   |
| <i>TRANSFERS.</i>                                                                      |         |           |           |
| To other Divisions within Province.                                                    |         |           |           |
| Timber to Executive Engineer, Agra ...                                                 | .....   | 1,700 0 0 | 1,700 0 0 |
| Advanced to well-sinkers sent to Executive Engineer, Etawah Division, Ganges Canal ... | 80 0 0  | ...       | 80 0 0    |
| TOTAL TRANSFERS WITHIN PROVINCE ...                                                    | 80 0 0  | 1,700 0 0 | 1,780 0 0 |
| <i>To other Provinces.</i>                                                             |         |           |           |
| Advanced to Supervisor Williams, transferred to Central Provinces ...                  | 200 0 0 | ...       | 200 0 0   |
| TOTAL TRANSFERS TO OTHER PROVINCES...                                                  | 200 0 0 | ...       | 200 0 0   |
| <i>Stock Sales.</i>                                                                    |         |           |           |
| Surplus stock sold at Hat-trass as per Account Sales                                   | .....   | 404 0 0   | 404 0 0   |
| TOTAL STOCK SALES...                                                                   | .....   | 404 0 0   | 404 0 0   |

Govt., N.-W. P.  
letters Nos.  
of ...

Invoice accompanying my letter No. ...

( 87 )

Executive Engineer.

## Form No. 27.—Para. 56.

DR. ALYGHUR DIVISION JOURNAL, 1865-66.

CR.

1st MAY, 1865.

| Rs.    | A. | P. | SUNDRIES DR. TO SUNDRIES—FOR BALANCES BROUGHT FORWARD THIS DAY.              | Rs.    | A. | P. |
|--------|----|----|------------------------------------------------------------------------------|--------|----|----|
| 4,010  | 1  | 3  | Cash, for cash in hand of disbursers and executive engineer.                 |        |    |    |
| 9,475  | 8  | 2  | Stock, for value of stock in hand as per stock ledger.                       |        |    |    |
| 105    | 0  | 0  | Miscellaneous advances, for amount outstanding to be realized.               |        |    |    |
| 26     | 12 | 0  | Barrack Department, for amount outstanding to be realized.                   |        |    |    |
|        |    |    | Stock purchases and sales, for value of stock purchased not yet paid for ... | 110    | 13 | 0  |
|        |    |    | Deposits, for amount of deposits in hand ...                                 | 1,400  | 0  | 8  |
|        |    |    | Government, for balance at credit of that account ...                        | 12,106 | 7  | 9  |
| 13,617 | 5  | 5  |                                                                              | 13,617 | 5  | 5  |

ENTRIES FOR MAY, 1865.

|        |   |   |                                                                 |        |   |   |
|--------|---|---|-----------------------------------------------------------------|--------|---|---|
| 30,224 | 8 | 0 | Cash Dr. to Sundries, for receipts:—                            |        |   |   |
|        |   |   | Government for letters of credit and miscellaneous receipts ... | 28,857 | 0 | 0 |
|        |   |   | Stock purchases and sales, for sales realized ...               | 327    | 8 | 0 |
|        |   |   | Miscellaneous advances, for recoveries ...                      | 55     | 0 | 0 |
|        |   |   | Barrack Department, for payments ...                            | 185    | 0 | 0 |
|        |   |   | Deposits ...                                                    | 700    | 0 | 0 |
|        |   |   | Transfers ...                                                   | 100    | 0 | 0 |

|        |    |    |                                         |        |   |   |
|--------|----|----|-----------------------------------------|--------|---|---|
| 17,701 | 1  | 4  | Original Works.                         | 29,841 | 2 | 4 |
| 96     | 14 | 10 | Repairs.                                |        |   |   |
| 2,005  | 0  | 0  | Establishments.                         |        |   |   |
| 1,672  | 8  | 0  | Tools and Plant.                        |        |   |   |
| 1,180  | 0  | 0  | Transfers.                              |        |   |   |
| 2,495  | 4  | 8  | Stock purchases.                        |        |   |   |
| 986    | 13 | 6  | Stock                                   |        |   |   |
| 44     | 0  | 0  | Barrack Department.                     |        |   |   |
| 1,385  | 0  | 0  | Deposits, for refunds.                  |        |   |   |
| 680    | 0  | 0  | Miscellaneous advances.                 |        |   |   |
| 1,591  | 8  | 0  | Government, for payments into Treasury. |        |   |   |

|       |    |   |                                                                                               |       |   |   |
|-------|----|---|-----------------------------------------------------------------------------------------------|-------|---|---|
| 9,201 | 15 | 5 | Stock Dr. to Sundries for receipts:—                                                          |       |   |   |
|       |    |   | Stock purchases and sales, for value of purchases ...                                         | 3,239 | 8 | 9 |
|       |    |   | Stock, for value of stock issued to manufactures, and value of out-turn from manufactures ... | 5,962 | 6 | 8 |

|       |    |    |                                                |       |    |    |
|-------|----|----|------------------------------------------------|-------|----|----|
| 1,679 | 2  | 0  | Original Works.                                | 4,253 | 12 | 10 |
| 238   | 10 | 10 | Repairs.                                       |       |    |    |
| 130   | 0  | 0  | Profit and Loss.                               |       |    |    |
| 404   | 0  | 0  | Stock purchases and sales, for value of sales. |       |    |    |
| 102   | 0  | 0  | Barrack Department.                            |       |    |    |
| 1,700 | 0  | 0  | Transfers.                                     |       |    |    |

|        |   |   |                                           |        |   |   |
|--------|---|---|-------------------------------------------|--------|---|---|
| 73,521 | 6 | 7 | Total (see monthly check sheet of Ledger) | 73,521 | 6 | 7 |
|--------|---|---|-------------------------------------------|--------|---|---|

## Form No. 27.—contd.

DR. ALYGHUR DIVISION JOURNAL, 1865-66,—contd.

CR.

ENTRIES FOR JUNE, 1865.

| Rs.    | A. | P. | ENTRIES FOR JUNE, 1865.                                          | Rs.    | A. | P. |
|--------|----|----|------------------------------------------------------------------|--------|----|----|
| 16,213 | 8  | 0  | Cash Dr. to Sundries for receipts:—                              |        |    |    |
|        |    |    | Government, for letters of credit and miscellaneous receipts ... | 16,137 | 0  | 0  |
|        |    |    | Stock purchases and sales, for sales realized ...                | 76     | 8  | 0  |
|        |    |    | Sundries Dr. to Cash, for expenditure ...                        | 11,466 | 10 | 1  |

|       |    |    |                                         |  |  |  |
|-------|----|----|-----------------------------------------|--|--|--|
| 4,149 | 10 | 11 | Original Works.                         |  |  |  |
| 249   | 9  | 2  | Repairs.                                |  |  |  |
| 1,988 | 0  | 0  | Establishment.                          |  |  |  |
| 310   | 0  | 0  | Tools and Plant.                        |  |  |  |
| 1,150 | 8  | 0  | Stock purchases.                        |  |  |  |
| 990   | 14 | 0  | Stock.                                  |  |  |  |
| 14    | 8  | 0  | Barrack Department.                     |  |  |  |
| 1,700 | 0  | 0  | Transfers.                              |  |  |  |
| 913   | 8  | 0  | Government, for payments into Treasury. |  |  |  |

|       |    |   |                                                                                               |       |    |   |
|-------|----|---|-----------------------------------------------------------------------------------------------|-------|----|---|
| 3,840 | 12 | 0 | Stock Dr. to Sundries for receipts:—                                                          |       |    |   |
|       |    |   | Stock purchases and sales, for value of purchases ...                                         | 1,525 | 12 | 0 |
|       |    |   | Stock, for value of stock issued to manufactures, and value of out-turn from manufactures ... | 2,315 | 0  | 0 |

|       |    |   |                     |       |    |   |
|-------|----|---|---------------------|-------|----|---|
| 5,862 | 4  | 5 | Original Works.     | 6,201 | 11 | 1 |
| 323   | 14 | 8 | Repairs.            |       |    |   |
| 15    | 8  | 0 | Barrack Department. |       |    |   |

|       |   |   |                                                                                       |       |   |   |
|-------|---|---|---------------------------------------------------------------------------------------|-------|---|---|
| 1,988 | 0 | 0 | Establishment Dr. to Tools and Plant, for error in posting accounts of this month ... | 1,988 | 0 | 0 |
|-------|---|---|---------------------------------------------------------------------------------------|-------|---|---|

|        |   |   |                                                      |        |   |   |
|--------|---|---|------------------------------------------------------|--------|---|---|
| 39,710 | 9 | 2 | Total (see monthly check sheet of ledger)            | 39,710 | 9 | 2 |
| 25     | 0 | 0 | Stock purchases Dr. to Stock, for error written back | 25     | 0 | 0 |

ENTRIES FOR JULY, 1865.

|        |    |   |                                                                  |        |    |   |
|--------|----|---|------------------------------------------------------------------|--------|----|---|
| 27,607 | 12 | 0 | Cash Dr. to Sundries, for receipts:—                             |        |    |   |
|        |    |   | Government, for letters of credit and miscellaneous receipts ... | 27,167 | 12 | 0 |
|        |    |   | Barrack Department, for payments ...                             | 340    | 0  | 0 |
|        |    |   | Deposits ...                                                     | 200    | 0  | 0 |
|        |    |   | Sundries Dr. to Cash, for expenditure ...                        | 22,348 | 12 | 8 |

|        |    |   |                                         |  |  |  |
|--------|----|---|-----------------------------------------|--|--|--|
| 16,563 | 9  | 7 | Original Works.                         |  |  |  |
| 495    | 8  | 7 | Repairs.                                |  |  |  |
| 2,050  | 0  | 0 | Establishment.                          |  |  |  |
| 1,010  | 0  | 0 | Transfers.                              |  |  |  |
| 1,050  | 9  | 6 | Stock purchases.                        |  |  |  |
| 559    | 5  | 0 | Stock.                                  |  |  |  |
| 130    | 0  | 0 | Barrack Department.                     |  |  |  |
| 50     | 0  | 0 | Miscellaneous Advances.                 |  |  |  |
| 607    | 12 | 0 | Government, for payments into Treasury. |  |  |  |
| 2      | 0  | 0 | Profit and Loss.                        |  |  |  |

|       |   |   |                                                                                               |       |    |   |
|-------|---|---|-----------------------------------------------------------------------------------------------|-------|----|---|
| 2,600 | 2 | 0 | Stock Dr. to Sundries for receipts:—                                                          |       |    |   |
|       |   |   | Stock purchases and sales, for value of purchases ...                                         | 1,200 | 8  | 0 |
|       |   |   | Stock, for value of stock issued to manufactures, and value of out-turn from manufactures ... | 1,399 | 10 | 0 |

|  |  |  |                                            |       |    |   |
|--|--|--|--------------------------------------------|-------|----|---|
|  |  |  | Sundries Dr. to Stock, for expenditure ... | 4,823 | 13 | 7 |
|--|--|--|--------------------------------------------|-------|----|---|

|       |    |   |                    |  |  |  |
|-------|----|---|--------------------|--|--|--|
| 4,121 | 10 | 0 | Original Works.    |  |  |  |
| 531   | 13 | 7 | Repairs.           |  |  |  |
| 70    | 6  | 0 | Barrack Department |  |  |  |

|        |   |   |                                                    |        |   |   |
|--------|---|---|----------------------------------------------------|--------|---|---|
| 57,380 | 8 | 3 | Total (see monthly check sheet of Ledger)          | 57,380 | 8 | 3 |
|        |   |   | [And so on for the succeeding months of the year.] |        |   |   |

Form No. 27,—contd.

ALYGHUR DIVISION JOURNAL, 1865-66,—contd.

| Rs. A. P.                                                                                                     |     | Rs. A. P.   |
|---------------------------------------------------------------------------------------------------------------|-----|-------------|
| CLOSING ENTRIES, APRIL 1866.                                                                                  |     |             |
| GOVERNMENT DR. TO SUNDRIES, FOR BALANCES AT DEBIT OF FOLLOWING ACCOUNTS, WRITTEN OFF AT THE END OF THE YEAR.  |     |             |
| Original Works                                                                                                | ... | 50,377 6 3  |
| Repairs                                                                                                       | ... | 1,536 7 8   |
| Establishment                                                                                                 | ... | 6,013 0 0   |
| Tools and Plant                                                                                               | ... | 1,982 8 0   |
| Transfers                                                                                                     | ... | 5,620 0 0   |
| Profit and Loss                                                                                               | ... | 132 0 0     |
| 65,691 5 11                                                                                                   |     | 65,691 5 11 |
| SUNDRIES DR. TO GOVERNMENT, FOR BALANCES AT CREDIT OF FOLLOWING ACCOUNTS, WRITTEN OFF AT THE END OF THE YEAR. |     |             |
| Transfers.                                                                                                    |     |             |
| Barrack Department.                                                                                           |     |             |
| 100 0 0                                                                                                       |     |             |
| 21 14 0                                                                                                       |     |             |
| 121 14 0                                                                                                      |     | 121 14 0    |
| SUNDRIES DR. TO SUNDRIES, FOR CLOSING BALANCES.                                                               |     |             |
| DR.                                                                                                           |     |             |
| Government for balance standing at debit of departmental accounts.                                            |     |             |
| Stock purchases and sales.                                                                                    |     |             |
| Deposits.                                                                                                     |     |             |
| 15,582 15 9                                                                                                   |     |             |
| 1,355 4 4                                                                                                     |     |             |
| 915 0 6                                                                                                       |     |             |
| CR.                                                                                                           |     |             |
| Cash                                                                                                          |     |             |
| Stock, for value of stock in hand                                                                             |     | 14,399 4 2  |
| Miscellaneous advances, for amount of advances outstanding                                                    |     | 2,673 15 11 |
|                                                                                                               |     | 780 0 0     |
| 17,853 4 1                                                                                                    |     | 17,853 4 1  |

Form No. 28.—Para. 45.

ALYGHUR DIVISION LEDGER, 1865-66.

| INDEX.                    |     |     |     | Folio. |
|---------------------------|-----|-----|-----|--------|
| Cash                      | ... | ... | ... | 1      |
| Government                | ... | ... | ... | "      |
| Original Works            | ... | ... | ... | "      |
| Repairs                   | ... | ... | ... | 2      |
| Establishments            | ... | ... | ... | "      |
| Tools and Plant           | ... | ... | ... | "      |
| Stock Purchases and Sales | ... | ... | ... | 3      |
| Stock                     | ... | ... | ... | "      |
| Barrack Department        | ... | ... | ... | "      |
| Miscellaneous advances    | ... | ... | ... | 4      |
| Deposits                  | ... | ... | ... | "      |
| Transfers                 | ... | ... | ... | "      |
| Profit and Loss           | ... | ... | ... | 5      |
| Balance                   | ... | ... | ... | "      |
| Monthly Trial Balance     | ... | ... | ... | 6      |

[NOTE.—In actual practice, one or more folios would be allowed for each account, according to the number of probable entries during the year. At the commencement of the next year, a fresh set of folios would be taken up.]







Form No. 29.—Para. 60.

ALYGHUR DIVISION PUBLIC WORKS.

CONTRACTORS' LEDGER.

[Extract from Ledger Folios shewing the accounts of Contractors for May, 1865.]

MESSRS. COLLINS AND CO.

|    |                   | Rs.    | A. | P. |                                             | Rs.    | A. | P. |
|----|-------------------|--------|----|----|---------------------------------------------|--------|----|----|
| 29 | To Cheque No. ... | 12,800 | 0  | 0  | By balance brought forward ...              | 76     | 8  | 5  |
|    |                   |        |    |    | „ Certificate No. 11, "Jail at Alyghur" ... | 17,432 | 8  | 5  |
|    | Balance due..     | 4,709  | 0  | 10 |                                             |        |    |    |
|    |                   | 17,509 | 0  | 10 |                                             | 17,509 | 0  | 10 |

KHETTERMOHUN BANERJEE.

|    |                   | Rs. | A. | P. |                                      | Rs. | A. | P. |
|----|-------------------|-----|----|----|--------------------------------------|-----|----|----|
| 31 | To Cheque No. ... | 652 | 5  | 0  | By his Bill, dated 30th May 1865 ... | 697 | 5  | 0  |
|    |                   |     |    |    | DEDUCT—                              |     |    |    |
|    |                   |     |    |    | Fine for delay ...                   | 45  | 0  | 0  |
|    |                   | 652 | 5  | 0  |                                      | 652 | 5  | 0  |

GHOOLAB SING.

|    |                   | Rs. | A. | P. |                                                              | Rs. | A. | P. |
|----|-------------------|-----|----|----|--------------------------------------------------------------|-----|----|----|
| 30 | To Cheque No. ... | 314 | 6  | 0  | By balance brought forward ...                               | 10  | 0  | 0  |
|    |                   |     |    |    | Certificate No. "Renewing wall round tank near Hattrass" ... | 274 | 6  | 0  |
|    |                   |     |    |    |                                                              | 284 | 6  | 0  |
|    |                   |     |    |    | By balance ...                                               | 30  | 0  | 0  |
|    |                   | 314 | 6  | 0  |                                                              | 314 | 6  | 0  |

PETTY CONTRACTORS.

|  |                                                                 | Rs. | A. | P. |                                                                  | Rs. | A. | P. |
|--|-----------------------------------------------------------------|-----|----|----|------------------------------------------------------------------|-----|----|----|
|  | To balance ...                                                  | 400 | 12 | 7  | By work, as per Petty Contract Account, Alyghur Sub-Division ... | 691 | 15 | 0  |
|  | „ payments, as per petty Contract Account, Alyghur Sub-Division | 567 | 3  | 2  |                                                                  |     |    |    |
|  |                                                                 |     |    |    | By balance ...                                                   | 273 | 0  | 9  |
|  |                                                                 | 967 | 15 | 9  |                                                                  | 967 | 15 | 9  |

Form No. 30.

ALYGHUR DIVISION.

## (DIVISIONAL OFFICE) STOCK REGISTER OF

[illegible]

[This will also be posted monthly from the Sub-Divisional Statements of Receipts and Issues. Only the entries of building materials

( 100 )

—Para. 68.

## —SUB-DIVISION FOR HALF-YEAR ENDING OCTOBER, 1865.

| ISSUES. |            |          |          | BALANCE AS PER THIS RETURN. |        | ACTUAL BALANCE ON 1st MAY 1863, AS PER ORIGINAL RETURNS. |         | VALUE AS PER PRESENT RATES. |         | VALUE ADJUSTED TO COINCIDE WITH AMOUNT OF LEDGER BALANCE. |         |     |         | REMARKS.                                                                                                                                             |
|---------|------------|----------|----------|-----------------------------|--------|----------------------------------------------------------|---------|-----------------------------|---------|-----------------------------------------------------------|---------|-----|---------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| August. | September. | October. | TOTAL.   |                             |        | Rs.                                                      | Amount. | Rate.                       | Amount. | Rs.                                                       | Amount. | Rs. | Amount. |                                                                                                                                                      |
| ...     | 1,50,000   | 1,59,000 | 3,96,000 | 81,000                      | 81,600 | 6 0 0                                                    | 490 0   | 6 1                         | G 496   | 8 0                                                       | 0       |     |         | <p>* The increase is due to the purchase of 30,000 bricks in August, at Rs. 5-3-0, or 0-3-0 above the rate at which the whole was being charged.</p> |
| ...     | 2,000      | 30,000   | 98,000   | 22,000                      | 22,000 | 5 0 0                                                    | 110 0   | 5 11                        | G 125   | 0 0                                                       | 0       |     |         |                                                                                                                                                      |
| ...     | ...        | ...      | 9,500    | 2,000                       | 2,000  | 3 0 0                                                    | 60 0    | 3 0                         | G 62    | 8 0                                                       | 0       |     |         |                                                                                                                                                      |
| 650     | 150        | ...      | 800      | 1,200                       | 1,200  | 0 5 0                                                    | 375 0   | 0 5                         | 366     | 0 0                                                       | 0       |     |         |                                                                                                                                                      |
| ...     | 1,300      | 450      | 1,750    |                             |        |                                                          |         |                             |         |                                                           |         |     |         |                                                                                                                                                      |
| 300     | 760        | 1,100    | 2,500    |                             |        |                                                          |         |                             |         |                                                           |         |     |         |                                                                                                                                                      |
| 400     | 700        | 770      | 2,178    | 72                          | 72     | 25 0 0                                                   | 18 0    | 25 0                        | 18      | 0 0                                                       | 0       |     |         |                                                                                                                                                      |
| 30,000  | 7,000      | 23,000   | 61,000   | 5,000                       | 4,900  | 5 0 0                                                    | 24 8    | 7 6                         | 367     | 4 0                                                       | 0       |     |         | <p>† The tiles purchased during the half-year cost on an average nearly 3 annas per 1,000 more than the standard rate, hence the increase.</p>       |
|         |            |          |          |                             |        |                                                          | 1,077 8 |                             | F 1,104 | 4 0                                                       | 0       |     |         |                                                                                                                                                      |

have been filled up completely in this example, but from an inspection of these the mode of keeping the register may be readily understood.

( 101 )

c 2

Form No. 30 B.

ALYGHUR DIVISION, SUPPLEMENT TO SUB-DIVISIONAL STOCK REGISTERS. ADJUSTMENT OF STOCK RATES BY STOCK LEDGER BALANCES FOR HALF-YEAR ENDING 31st OCTOBER, 1865.

| ABSTRACT OF SUB-HEAD VALUES ON 31st OCTOBER 1865. |                            |                          |                      | SUB-DIVISIONAL ADJUSTMENTS.  |                     |                              |                     |                              |                     |                              |                     |                              |                     |
|---------------------------------------------------|----------------------------|--------------------------|----------------------|------------------------------|---------------------|------------------------------|---------------------|------------------------------|---------------------|------------------------------|---------------------|------------------------------|---------------------|
| Sub-head.                                         | As per rated Register. (C) | As per Stock Ledger. (D) | Sub-Divisions.       | Value at pre-sent rates. (A) | Adjusted value. (E) | Value of pre-sent rates. (A) | Adjusted value. (E) | Value at pre-sent rates. (A) | Adjusted value. (E) | Value at pre-sent rates. (A) | Adjusted value. (E) | Value at pre-sent rates. (A) | Adjusted value. (E) |
| Small stores                                      | Rs. A. P. 285 1 3          | Rs. A. P. 296 1 6        | Alyghur Sub-Division | Rs. A. P. 30 9 0             | Rs. A. P. 30 9 0    | Rs. A. P. 1,803 12 6         | Rs. A. P. 1,850 8 0 | Timber.                      |                     | Metals.                      |                     |                              |                     |
| Building materials                                | 5,163 15 3                 | 5,225 2 0                | Muttra               | 65 6 8                       | 60 8 6              | 659 8 0                      | 700 0 0             |                              |                     |                              |                     |                              |                     |
| Timber                                            |                            |                          | Hattrass             | 120 8 7                      | 135 0 0             | 1,563 2 9                    | 1,570 6 0           |                              |                     |                              |                     |                              |                     |
| Metals                                            |                            |                          | Store-keeper         | 68 9 0                       | 70 0 0              | 1,077 8 0                    | 1,104 4 0           |                              |                     |                              |                     |                              |                     |
| Fuel                                              |                            |                          | Total                | 285 1 3                      | 296 1 6             | 5,163 15 3                   | 5,225 2 0           |                              |                     |                              |                     |                              |                     |
| Thatchers' materials                              |                            |                          |                      |                              |                     |                              |                     | Thatchers' materials.        |                     | Painters' store.             |                     |                              |                     |
| Painters' stores                                  |                            |                          | Alyghur Sub-Division |                              |                     |                              |                     |                              |                     |                              |                     |                              |                     |
| House-fittings                                    |                            |                          | Muttra               |                              |                     |                              |                     |                              |                     |                              |                     |                              |                     |
| Cordage                                           |                            |                          | Hattrass             |                              |                     |                              |                     |                              |                     |                              |                     |                              |                     |
| Miscellaneous                                     |                            |                          | Store-keeper         |                              |                     |                              |                     |                              |                     |                              |                     |                              |                     |
| Manufacture                                       |                            |                          | Total                |                              |                     |                              |                     |                              |                     |                              |                     |                              |                     |
| TOTAL VALUE OF STOCK IN DIVISION                  | 12,659 8 6                 | 12,863 10 4              |                      |                              |                     |                              |                     |                              |                     |                              |                     |                              |                     |



Form No. 32.—Para. 70.

## ALYGHUR DIVISION STOCK SUB-LEDGER.

## BUILDING MATERIALS.

## BRICKS, 12" x 6" x 3".

|      |                      |          | Rs. A. P. | Rs. A. P. |      |                    | Rs. A. P. | Rs. A. P. |
|------|----------------------|----------|-----------|-----------|------|--------------------|-----------|-----------|
| May  | To Balance ...       | 70,000   | 6 0 0     | 420 0 0   | May  | By Issues, Hattra  | 40,000    | 6 0 0     |
|      | " Purchases, Alyghur | 25,000   | 6 0 0     | 150 0 0   |      | " Balance ...      | 55,000    | 6 0 0     |
|      | TOTAL                | 95,000   |           | 570 0 0   |      | TOTAL              | 95,000    | 570 0 0   |
| June | To Balance ...       | 55,000   | 6 0 0     | 330 0 0   | June | By Issues, Hattra  | 50,000    | 6 0 0     |
|      | " Purchases, Alyghur | 87,000   | 6 0 0     | 522 0 0   |      | " Balance ...      | 92,000    | 6 0 0     |
|      | TOTAL                | 1,42,000 |           | 852 0 0   |      | TOTAL              | 1,42,000  | 852 0 0   |
| July | To Balance ...       | 92,000   | 6 0 0     | 552 0 0   | July | By Issues, Alyghur | 60,000    | 6 0 0     |
|      | " Purchases, Alyghur | 10,000   | 5 8 0     | 55 0 0    |      | " Balance ...      | 42,000    | 5 11 0    |
|      | TOTAL                | 1,02,000 |           | 607 0 0   |      | TOTAL              | 1,02,000  | 607 0 0   |
| Aug. | To Balance ...       | 42,000   | 5 11 0    | 217 0 0   |      |                    |           |           |

## BRICKS, 11" x 5" x 2 1/2".

|      |                      |          | Rs. A. P. | Rs. A. P. |      |                         | Rs. A. P. | Rs. A. P. |
|------|----------------------|----------|-----------|-----------|------|-------------------------|-----------|-----------|
| May  | To Balance ...       | 3,00,000 | 5 0 0     | 1,500 0 0 | May  | By Issues, Store-keeper | 66,000    | 5 0 0     |
|      | " Purchases, Alyghur | 1,60,000 | 5 0 0     | 800 0 0   |      | " Balance ...           | 4,91,000  | 5 0 0     |
|      | " Manufacture ...    | 1,00,000 | 5 0 0     | 500 0 0   |      | TOTAL                   | 5,60,000  | 2,800 0 0 |
|      | TOTAL                | 5,60,000 |           | 2,800 0 0 |      | TOTAL                   | 5,60,000  | 2,800 0 0 |
| June | To Balance ...       | 4,91,000 | 5 0 0     | 2,470 0 0 | June | By Issues, Alyghur      | 2,50,000  | 5 0 0     |
|      | " Purchases, Alyghur | 20,000   | 4 8 0     | 90 0 0    |      | " Issues, Muttra        | 50,000    | 5 0 0     |
|      | TOTAL                | 5,11,000 |           | 2,560 0 0 |      | " Balance ...           | 2,11,000  | 5 0 0     |
| July | To Balance ...       | 2,14,000 | 5 0 0     | 1,060 0 0 | July | By Issues, Alyghur      | 1,00,000  | 5 0 0     |
|      | " Purchases, Alyghur | 1,50,000 | 4 0 0     | 600 0 0   |      | " Issues, Muttra        | 1,00,000  | 5 0 0     |
|      | TOTAL                | 3,64,000 |           | 1,660 0 0 |      | " Balance ...           | 1,61,000  | 4 0 0     |
| Aug. | To Balance ...       | 1,61,000 | 4 0 0     | 660 0 0   |      | TOTAL                   | 3,64,000  | 1,660 0 0 |

## STONE LIME AT ALYGHUR.

|      |                |       | Rs. A. P. | Rs. A. P. |      |               | Rs. A. P. | Rs. A. P. |
|------|----------------|-------|-----------|-----------|------|---------------|-----------|-----------|
| May  | To Balance ... | 8,300 | 16 0 0    | 1,328 0 0 | May  | By Issues     | 2,012     | 16 0 0    |
|      | TOTAL          | 8,300 |           | 1,328 0 0 |      | " Balance ... | 6,288     | 16 0 0    |
| June | To Balance ... | 6,288 | 16 0 0    | 1,006 2 0 |      | TOTAL         | 8,300     | 1,328 0 0 |
|      | " Purchases    | 3,000 | 14 0 0    | 420 0 0   | June | By Issues     | 5,000     | 16 0 0    |
|      | TOTAL          | 9,288 |           | 1,426 2 0 |      | " Balance ... | 4,288     | 14 10 0   |
| July | To Balance ... | 4,288 | 14 10 0   | 626 2 0   | July | By Issues     | 2,000     | 14 10 0   |
|      | " Purchases    | 1,000 | 13 0 0    | 130 0 0   |      | " Balance ... | 3,288     | 14 2 0    |
|      | TOTAL          | 5,288 |           | 756 2 0   |      | TOTAL         | 5,288     | 756 2 0   |
| Aug. | To Balance ... | 3,288 | 14 2 0    | 463 10 0  |      |               |           |           |

Form No. 32.—contd.

## ALYGHUR DIVISION STOCK SUB-LEDGER,—contd.

## BUILDING MATERIALS.

## STONE LIME AT HATTRA.

|      |                |        | Rs. A. P. | Rs. A. P. |      |               | Rs. A. P. | Rs. A. P. |
|------|----------------|--------|-----------|-----------|------|---------------|-----------|-----------|
| May  | To Balance ... | 2,500  | 17 0 0    | 425 0 0   | May  | By Issues     | 5,000     | 17 0 0    |
|      | " Manufacture  | 8,000  | 17 0 0    | 1,360 0 0 |      | " Balance ... | 5,500     | 17 0 0    |
|      | TOTAL          | 10,500 |           | 1,785 0 0 |      | TOTAL         | 10,500    | 1,785 0 0 |
| June | To Balance ... | 5,500  | 17 0 0    | 935 0 0   | June | By Issues     | 3,000     | 17 0 0    |
|      | " Manufacture  | 2,000  | 17 0 0    | 340 0 0   |      | " Balance ... | 4,500     | 17 0 0    |
|      | TOTAL          | 7,500  |           | 1,275 0 0 |      | TOTAL         | 7,500     | 1,275 0 0 |
| July | To Balance ... | 4,500  | 17 0 0    | 765 0 0   | July | By Issues     | 4,000     | 17 0 0    |
|      | " Manufacture  | 3,000  | 17 0 0    | 510 0 0   |      | " Balance ... | 3,500     | 17 0 0    |
|      | TOTAL          | 7,500  |           | 1,275 0 0 |      | TOTAL         | 7,500     | 1,275 0 0 |
| Aug. | To Balance ... | 3,500  |           | 595 0 0   |      |               |           |           |

## STONE LIME AT MUTTRA.

|      |                |        | Rs. A. P. | Rs. A. P. |      |               | Rs. A. P. | Rs. A. P. |
|------|----------------|--------|-----------|-----------|------|---------------|-----------|-----------|
| May  | To Balance ... | 3,000  | 15 0 0    | 450 0 0   | May  | By Issues     | 6,000     | 15 0 0    |
|      | " Manufacture  | 9,000  | 15 0 0    | 1,350 0 0 |      | " Balance ... | 6,000     | 15 0 0    |
|      | TOTAL          | 12,000 |           | 1,800 0 0 |      | TOTAL         | 12,000    | 1,800 0 0 |
| June | To Balance ... | 6,000  | 15 0 0    | 900 0 0   | June | By Issues     | 7,000     | 15 0 0    |
|      | " Manufacture  | 8,000  | 15 0 0    | 1,200 0 0 |      | " Balance ... | 7,000     | 15 0 0    |
|      | TOTAL          | 14,000 |           | 2,100 0 0 |      | TOTAL         | 14,000    | 2,100 0 0 |
| July | To Balance ... | 7,000  | 15 0 0    | 1,050 0 0 | July | By Issues     | 7,000     | 15 0 0    |
|      | " Manufacture  | 3,000  | 15 0 0    | 450 0 0   |      | " Balance ... | 3,000     | 15 0 0    |
|      | TOTAL          | 10,000 |           | 1,500 0 0 |      | TOTAL         | 10,000    | 1,500 0 0 |
| Aug. | To Balance ... | 3,000  | 15 0 0    | 450 0 0   |      |               |           |           |

## STONE.

|      |                |       | Rs. A. P. | Rs. A. P. |     |                    | Rs. A. P. | Rs. A. P. |
|------|----------------|-------|-----------|-----------|-----|--------------------|-----------|-----------|
| May  | To Balance ... | 9,000 | 15 0 0    | 1,350 0 0 | May | By Issues, Alyghur | 5,100     | 15 0 0    |
|      | TOTAL          | 9,000 |           | 1,350 0 0 |     | " Balance ...      | 3,900     | 15 0 0    |
| Aug. | To Balance ... | 3,900 | 15 0 0    | 585 0 0   |     | TOTAL              | 9,000     | 1,350 0 0 |

Form No. 32,—contd.

## ALYGHUR DIVISION STOCK SUB-LEDGER,—contd.

## BUILDING MATERIALS.

## STONE, DRESSED.

|      |                              | Rs. A. P.  | Rs. A. P. |      |                         | Rs. A. P.  | Rs. A. P. |
|------|------------------------------|------------|-----------|------|-------------------------|------------|-----------|
| June | To Manufacture, Store-keeper | 500 25 0 0 | 125 0 0   | June | By Issues, Store-keeper | 100 25 0 0 | 25 0 0    |
|      | TOTAL                        | 500        | 125 0 0   |      | " Balance               | 400 25 0 0 | 100 0 0   |
| July | To Balance                   | 400 25 0 0 | 100 0 0   | July | By Issues, Store-keeper | 200 25 0 0 | 50 0 0    |
|      | TOTAL                        | 400        | 100 0 0   |      | " Balance               | 200 25 0 0 | 50 0 0    |
| Aug. | To Balance                   | 200 25 0 0 | 50 0 0    |      | TOTAL                   | 400        | 100 0 0   |

## OTHER ITEMS OF BUILDING MATERIALS.

|      |                     | Rs. A. P. | Rs. A. P.  |      |                     | Rs. A. P.  | Rs. A. P.  |
|------|---------------------|-----------|------------|------|---------------------|------------|------------|
| May  | To Balance          | 5,574 6 8 | 1,314 8 0  | May  | By Issues           | 4,138 7 5  |            |
|      | " Total receipts    |           |            |      | DEDUCT—             |            |            |
|      | Bricks, large       | 150 0 0   |            |      | Bricks, large       | 240 0 0    |            |
|      | Ditto, medium       | 1,300 0 0 |            |      | Ditto, medium       | 330 0 0    |            |
|      | Stone lime, Muttra  | 1,350 0 0 |            |      | Stone lime, Alyghur | 321 14 0   |            |
|      | Ditto, Hattrass     | 1,300 0 0 |            |      | Ditto, Muttra       | 800 0 0    |            |
|      |                     | 4,160 0 0 | 1,114 6 8  |      | Ditto, Hattrass     | 850 0 0    |            |
|      | TOTAL               |           | 2,728 14 8 |      | Stone               | 765 0 0    | 3,465 14 0 |
| June | To Balance          | 2,931 0 0 | 1,997 5 8  | June | Balance             | 731 9 5    | 1,997 5 8  |
|      | " Total receipts    |           |            |      | TOTAL               | 2,728 14 8 | 3,961 13 2 |
|      | DEDUCT—             |           |            |      | By Issues           |            |            |
|      | Bricks, large       | 522 0 0   |            |      | DEDUCT—             |            |            |
|      | Ditto, medium       | 90 0 0    |            |      | Bricks, large       | 300 0 0    |            |
|      | Stone lime, Alyghur | 420 0 0   |            |      | Ditto, medium       | 1,300 0 0  |            |
|      | Ditto, Muttra       | 1,200 0 0 |            |      | Stone lime, Alyghur | 800 0 0    |            |
|      | Ditto, Hattrass     | 340 0 0   |            |      | Ditto, Muttra       | 1,050 0 0  |            |
|      | Stone, dressed      | 125 0 0   | 2,697 0 0  |      | Ditto, Hattrass     | 510 0 0    |            |
|      | TOTAL               |           | 234 0 0    |      | Stone, dressed      | 25 0 0     | 3,085 0 0  |
| July | To Balance          | 2,066 8 7 | 1,351 8 1  | July | Balance             | 876 13 2   | 1,354 8 1  |
|      | " Total receipts    |           |            |      | TOTAL               | 2,231 5 3  | 3,997 5 2  |
|      | DEDUCT—             |           |            |      | By Issues           |            |            |
|      | Bricks, large       | 55 0 0    |            |      | DEDUCT—             |            |            |
|      | Ditto, medium       | 600 0 0   |            |      | Bricks, large       | 360 0 0    |            |
|      | Stone lime, Alyghur | 130 0 0   |            |      | Ditto, medium       | 1,000 0 0  |            |
|      | Ditto, Muttra       | 450 0 0   |            |      | Stone lime, Alyghur | 292 8 0    |            |
|      | Ditto, Hattrass     | 510 0 0   | 1,745 0 0  |      | Ditto, Muttra       | 1,050 0 0  |            |
|      | TOTAL               |           | 321 8 7    |      | Ditto, Hattrass     | 680 0 0    |            |
| Aug. | To Balance          | 1,676 0 8 | 1,111 3 6  | Aug. | Stone, dressed      | 50 0 0     | 3,432 8 0  |
|      | " Total receipts    |           |            |      | By Balance          | 564 13 2   | 1,111 3 6  |
|      | TOTAL               |           | 1,676 0 8  |      | TOTAL               | 1,676 0 8  |            |

Form No. 33.—Para. 81.

## ALYGHUR DIVISION.

Statement of receipts and issues of road metal during the month of May, 1865.

|       | BALANCE AT<br>ROADSIDE<br>ON 1st MAY<br>1865. | RECEIVED<br>DURING<br>MONTH. | TOTAL. | EXPENDED<br>DURING<br>MONTH. | BALANCE AT<br>ROADSIDE<br>ON 31st<br>MAY 1865. | REMARKS.                                                           |
|-------|-----------------------------------------------|------------------------------|--------|------------------------------|------------------------------------------------|--------------------------------------------------------------------|
| Mile. |                                               |                              |        |                              |                                                |                                                                    |
| 18    | 1,000                                         | 3,300                        | 4,300  |                              | 4,300                                          |                                                                    |
| 21    | 300                                           | 2,700                        | 3,000  |                              | 3,000                                          |                                                                    |
| 22    | 1,400                                         | 5,600                        | 7,000  |                              | 7,000                                          |                                                                    |
| 23    |                                               | 700                          | 700    |                              | 700                                            |                                                                    |
| 24    |                                               | 2,480                        | 2,480  |                              | 2,480                                          | Construction of 2nd Sec-<br>tion of the Alyghur and<br>Muttra Road |
| 35    | 4,000                                         | 4,000                        | 8,000  |                              | 8,000                                          |                                                                    |
| 36    |                                               | 3,000                        | 3,000  |                              | 3,000                                          |                                                                    |
| 37    | 1,000                                         | 1,000                        | 2,000  |                              | 2,000                                          |                                                                    |
| 38    |                                               | 1,000                        | 1,000  |                              | 1,000                                          |                                                                    |
| TOTAL | 7,700                                         | 23,780                       | 31,480 |                              | 31,480                                         |                                                                    |



Form No. 36.—Para. 85.

ALYGHUR DIVISION—MAY 1865.

*Schedule of adjustment of miscellaneous advances.*

| PARTICULARS.                                                               | ADVANCES.       |             | ADJUSTMENTS.     |                 |            | HOW ADJUSTED.                                          | BALANCE UNADJUSTED. |     |
|----------------------------------------------------------------------------|-----------------|-------------|------------------|-----------------|------------|--------------------------------------------------------|---------------------|-----|
|                                                                            | Previous month. | This month. | Cash recoveries. | Stock supplies. | Work done. |                                                        |                     |     |
| Work-people brought from Allahabad for works at Muttra                     | 30              | 0 0         |                  |                 |            |                                                        |                     |     |
| Ahmed Buksh, advance for collecting work people                            | 50              | 0 0         |                  |                 |            | Labour on annual repairs to Military buildings, Muttra |                     |     |
| Advanced to Sub-Overseer Ali Khan                                          | 25              | 0 0         | 25               | 0 0             |            |                                                        | 50                  | 0 0 |
| Advanced to Superintending Engineer's Office                               |                 | 300         | 0 0              |                 |            | In Cash                                                |                     |     |
| Advanced to Deputy Commissioner, Ajmere, for Stone Masons                  |                 | 250         | 0 0              |                 |            |                                                        | 300                 | 0 0 |
| Advanced to Sub-Overseer Ramnarain Doss                                    |                 | 30          | 0 0              |                 |            |                                                        | 250                 | 0 0 |
| Advanced, by Executive Engineer, Lucknow Division, to Overseer R. Thompson |                 | 100         | 0 0              |                 |            |                                                        | 30                  | 0 0 |
|                                                                            |                 |             |                  |                 |            |                                                        | 100                 | 0 0 |
| TOTAL                                                                      | 105             | 0 0 80      | 0 0 25           | 0 0             | 30         | 0 0                                                    | 730                 | 0 0 |

Form No. 37.—Para. 86.

ALYGHUR DIVISION ACQUITTANCE ROLL FOR APRIL, 1865.

| NAME.                               | CLASS AND GRADE.   | AMOUNT RECEIVED. |       |                        |       |        |       | SIGNATURE, AND STAMP<br>FOR EACH PAYMENT<br>EXCEEDING Rs. 20. |
|-------------------------------------|--------------------|------------------|-------|------------------------|-------|--------|-------|---------------------------------------------------------------|
|                                     |                    | Salary.          |       | Travelling allowances. |       | Total. |       |                                                               |
|                                     |                    | Rs.              | A. P. | Rs.                    | A. P. | Rs.    | A. P. |                                                               |
| Lieutenant A. Brown,<br>Staff Corps | Executive Engineer | 625              | 0 0   | ...                    | ...   | 625    | 0 0   |                                                               |
| Mr. D. Jones                        | Assistant Engineer | 350              | 0 0   | ...                    | ...   | 350    | 0 0   |                                                               |
| Mr. E. Robinson                     | Assistant Engineer | 250              | 0 0   | ...                    | ...   | 250    | 0 0   |                                                               |
| Mr. R. Johnson                      | Overseer           | 80               | 0 0   | ...                    | ...   | 80     | 0 0   |                                                               |
| [Add so on]                         |                    |                  |       |                        |       |        |       |                                                               |

[When salary and travelling allowances are paid at the same time, one line and one receipt stamp will be sufficient for each person. But if the travelling allowance is paid subsequently, a second entry of the person's name must be made and a separate receipt stamp affixed.]

[When salary and travelling allowances are paid at the same time, one line and one receipt stamp will be sufficient for each person. But if the travelling allowance is paid subsequently, a second entry of the person's name must be made and a separate receipt stamp affixed.]



Form No. 39,—contd.

| NOTE OF APPOINTMENTS, TRANSFERS, SUSPENSIONS, &c.                              |                          | REMARKS.                    |                                                        |
|--------------------------------------------------------------------------------|--------------------------|-----------------------------|--------------------------------------------------------|
| MONTHLY STATEMENT OF LEAVE OF ABSENCE GRANTED DURING THE MONTH OF APRIL, 1865. |                          |                             |                                                        |
| NAME OF ABSENTEE.                                                              | OFFICE HELD BY ABSENTEE. | MONTHLY SALARY OF ABSENTEE. | RULES UNDER WHICH LEAVE IS GRANTED OR NATURE OF LEAVE. |
|                                                                                |                          |                             | PERIOD OF LEAVE.                                       |
|                                                                                |                          |                             | AMOUNT OF DEDUCTION FROM SALARY.                       |
|                                                                                |                          |                             | NAME OF SUBSTITUTE IF ANY.                             |
|                                                                                |                          |                             | AMOUNT PAYABLE TO SUBSTITUTE.                          |
|                                                                                |                          |                             | REMARKS.                                               |

A. BROWN, Lieut.,  
Exc. Engr., Alghur Division.

Form No. 39,—contd.

## INSTRUCTIONS FOR THE PREPARATION OF THE BILL.

The names should be arranged in order; Engineer Establishment first, then Upper Subordinate, then Lower Subordinate, then Petty, then Office, and the total drawn for each class should appear in the column headed "Total."

Names are not to be entered when the salaries are under Rs. 10 per mensem. The statement of leave is always to be filled up.

In the space left for "Note of appointments, &c.," enter particulars of persons who have joined or left the Division, or who have been suspended, and insert the authority for all new situations for the first time drawn for, and for the appointments of all persons whose names are inserted for the first time.

Separate Memorandum required in cases of transfer.

No fractions of annas should be charged for Income Tax.



Rev-1255/65-

# FORMS OF ACCOUNTS

FOR THE

Public Works Department.

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PART II.

FORMS 41 to 73.

ACCOUNTS OF CONTROLLER'S OFFICE.

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Calcutta :  
PUBLIC WORKS DEPARTMENT PRESS,  
1865.

# FORMS OF ACCOUNTS

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ACCOUNTS OF CONTROLLER'S OFFICE.

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Calcutta:  
PUBLIC WORKS DEPARTMENT PRESS,  
1865.

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## ACCOUNTS OF CONTROLLER'S OFFICE.

Form No. 41.—Para. 1.

N. W. PROVINCES.

BUDGET REGISTER OF 1865-66.—PART I.

| DETAIL.                                            |     |     |     |     |     | AMOUNT.  | TOTAL. |
|----------------------------------------------------|-----|-----|-----|-----|-----|----------|--------|
| ORIGINAL GRANTS AS PER BUDGET ORDERS.              |     |     |     |     |     |          |        |
| <i>Imperial Grants.</i>                            |     |     |     |     |     |          |        |
|                                                    |     |     |     |     |     | Major.   | Minor. |
| ORIGINAL WORKS.                                    |     |     |     |     |     |          |        |
| Military                                           | ... | ... | ... | ... | ... | 80,000   | 30,000 |
| Civil Buildings                                    | ... | ... | ... | ... | ... | 20,000   | 5,000  |
| Agricultural                                       | ... | ... | ... | ... | ... | ...      | ...    |
| Communications                                     | ... | ... | ... | ... | ... | 2,10,000 | 15,000 |
| Miscellaneous Public Improvement                   | ... | ... | ... | ... | ... | ...      | ...    |
|                                                    |     |     |     |     |     |          |        |
| REPAIRS.                                           |     |     |     |     |     |          |        |
| Military                                           | ... | ... | ... | ... | ... | 30,000   | 15,000 |
| Civil Buildings                                    | ... | ... | ... | ... | ... | ...      | ...    |
| Agricultural                                       | ... | ... | ... | ... | ... | 40,000   | ...    |
| Communications                                     | ... | ... | ... | ... | ... | ...      | ...    |
| Miscellaneous Public Improvement                   | ... | ... | ... | ... | ... | ...      | ...    |
|                                                    |     |     |     |     |     |          |        |
| ESTABLISHMENT                                      |     |     |     |     |     | ...      | ...    |
| TOOLS AND PLANT                                    |     |     |     |     |     | ...      | ...    |
|                                                    |     |     |     |     |     |          |        |
| TOTAL IMPERIAL GRANT                               |     |     |     |     |     | ...      | ...    |
| Of which there is provided—                        |     |     |     |     |     |          |        |
| FROM IMPERIAL CREDITS                              |     |     |     |     |     | ...      | ...    |
| FROM LOCAL FUND CREDITS, for Communications        |     |     |     |     |     | 40,000   | ...    |
| for Establishment                                  |     |     |     |     |     | 10,000   | ...    |
|                                                    |     |     |     |     |     |          |        |
| I.—Local Grant to be disbursed by P. W. Officers:— |     |     |     |     |     |          |        |
| GRANT-IN-AID TO IMPERIAL WORKS AS ABOVE            |     |     |     |     |     | ...      | ...    |
|                                                    |     |     |     |     |     |          |        |
| ORIGINAL WORKS.                                    |     |     |     |     |     | 20,000   | ...    |
| Agricultural                                       | ... | ... | ... | ... | ... | 15,000   | ...    |
| Communications                                     | ... | ... | ... | ... | ... | ...      | ...    |
|                                                    |     |     |     |     |     |          |        |
| REPAIRS.                                           |     |     |     |     |     | ...      | ...    |
| Communications                                     | ... | ... | ... | ... | ... | ...      | ...    |
|                                                    |     |     |     |     |     |          |        |
| TOTAL LOCAL GRANT DISBURSED BY P. W. D.            |     |     |     |     |     | ...      | ...    |

| ORDER. |                      |     |        | PARTICULARS.                                                                                           | IMPERIAL        |             |                  |             |               |             |                 |             |                                   |             |
|--------|----------------------|-----|--------|--------------------------------------------------------------------------------------------------------|-----------------|-------------|------------------|-------------|---------------|-------------|-----------------|-------------|-----------------------------------|-------------|
| No.    | Authority.           | No. | Date.  |                                                                                                        | ORIGINAL WORKS. |             |                  |             |               |             |                 |             |                                   |             |
|        |                      |     |        |                                                                                                        | Military.       |             | Civil Buildings. |             | Agricultural. |             | Communications. |             | Miscellaneous Public Improvement. |             |
|        |                      |     |        |                                                                                                        | Credits.        | Reductions. | Credits.         | Reductions. | Credits.      | Reductions. | Credits.        | Reductions. | Credits.                          | Reductions. |
|        |                      |     | 1865   | Grants as per Budget Orders ... ..                                                                     | 1,10,000        | ...         | 25,000           | ...         | ...           | ...         | 2,25,000        |             |                                   |             |
|        |                      |     |        | MAY.                                                                                                   |                 |             |                  |             |               |             |                 |             |                                   |             |
|        |                      |     |        | Modifications after Issue of Budget Orders.                                                            |                 |             |                  |             |               |             |                 |             |                                   |             |
| 1      | Govt., N. W. P. ...  | 10  | 11 May | For Guard-room at Agra, from item 37, Tehsils at Cawnpoor ... ..                                       | 5,000           | ...         | ...              | 5,000       |               |             |                 |             |                                   |             |
| 2      | "                    | "   | "      | From "Repairs" to "Original Works" for Agra and Bombay Road ...                                        | ...             | ...         | ...              | ...         | ...           | ...         | 10,000          | ...         | ...                               | ...         |
| 3      | "                    | "   | "      | From item 30, Cutchery at Meerut, to item 8, Barracks at Alyghur ...                                   | 7,000           | ...         | ...              | 7,000       |               |             |                 |             |                                   |             |
| 4      | "                    | 24  | 27     | From 1 per cent. income tax for Alyghur and Muttra Road ... ..                                         | ...             | ...         | ...              | ...         | ...           | ...         | 10,000          | ...         | ...                               | ...         |
| 5      | Govt. of India ...   | 27  | "      | Additional Imperial Grant for Original Works, &c., viz., Military, Rs 15,000, Establishment, Rs. 5,000 | 15,000          | ...         | ...              | ...         | ...           | ...         | ...             | ...         | ...                               | ...         |
|        |                      |     |        | TOTAL CREDITS AND REDUCTIONS FOR MAY ...                                                               | 27,000          | ...         | ...              | 12,000      | ...           | ...         | 20,000          | ...         |                                   |             |
|        |                      |     |        | Difference to be deducted from or added to previous credits [as the case may be]                       |                 |             |                  |             |               |             |                 |             |                                   |             |
|        |                      |     |        | Grants as they stood on 1st June ... ..                                                                | 1,37,000        | ...         | 13,000           | ...         | ...           | ...         | 2,45,000        | ...         | ...                               |             |
|        |                      |     |        | JUNE.                                                                                                  |                 |             |                  |             |               |             |                 |             |                                   |             |
| 6      | Govt., N. W. P. .... | 6   | June   | From Minor Works, "Military" to Minor Works, "Civil Buildings" ...                                     | ...             | ...         | 2,000            | 2,000       |               |             |                 |             |                                   |             |
|        |                      |     |        | [and so on].                                                                                           |                 |             |                  |             |               |             |                 |             |                                   |             |
|        |                      |     |        | [In practice it will be convenient to make this column wider.]                                         |                 |             |                  |             |               |             |                 |             |                                   |             |

[NOTE. Entries are made in this part of the Register in the columns headed "ORIGINAL WORKS." and "IMPERIAL WORKS." and the total grant. Transfers are made from the "ORIGINAL WORKS" to the "IMPERIAL WORKS" column.]

[NOTE. Entries are made in this part of the Register in the order in which changes in the grants are notified to the Controller. Entries of the total grant. Transfers from one work to another, or from minor to major works, in the same class are not to appear in the column headed "total", which do not either increase or diminish the total Original Budget grants for all heads.]

| GRANT.   |             |                |             |                  |             |          |             | LOCAL GRANT TO BE DISBURSED BY P. W. OFFICERS. |             |                 |             |                 |             |          |             |          |             |          |  |
|----------|-------------|----------------|-------------|------------------|-------------|----------|-------------|------------------------------------------------|-------------|-----------------|-------------|-----------------|-------------|----------|-------------|----------|-------------|----------|--|
| REPAIRS. |             | ESTABLISHMENT. |             | TOOLS AND PLANT. |             | TOTAL.   |             | Grant in aid of Imperial Works.                |             | ORIGINAL WORKS. |             |                 |             |          |             | REPAIRS. |             | TOTAL.   |  |
| Credits. | Reductions. | Credits.       | Reductions. | Credits.         | Reductions. | Credits. | Reductions. |                                                |             | Agricultural.   |             | Communications. |             | Credits. | Reductions. |          |             |          |  |
|          |             |                |             |                  |             |          |             | Credits.                                       | Reductions. | Credits.        | Reductions. | Credits.        | Reductions. |          |             | Credits. | Reductions. |          |  |
| 85,000   | ...         | 95,000         | ...         | 10,000           | ...         | 5,50,000 | ...         | 50,000                                         | ...         | 20,000          | ...         | 15,000          | ...         | ...      | ...         | 16,000   | ...         | 1,01,000 |  |
| ...      | 10,000      |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
| ...      | ...         | ...            | ...         | ...              | ...         | 10,000   | ...         | 10,000                                         | ...         | ...             | ...         | ...             | ...         | ...      | ...         | ...      | 10,000      |          |  |
| ...      | ...         | 5,000          | ...         | ...              | ...         | 20,000   |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
| ...      | 10,000      | 5,000          | ...         | ...              | ...         | 30,000   | ...         | 10,000                                         | ...         | ...             | ...         | ...             | ...         | ...      | ...         | ...      | 10,000      |          |  |
| 75,000   | ...         | 1,00,000       | ...         | 10,000           | ...         | 5,80,000 | ...         | 60,000                                         | ...         | 20,000          | ...         | 15,000          | ...         | ...      | ...         | 16,000   | ...         | 1,11,000 |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             |                  |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |
|          |             |                |             | </               |             |          |             |                                                |             |                 |             |                 |             |          |             |          |             |          |  |

The entries in it will be confined to transfers from one head of service (or subhead of original works) to another, or to additions to, or reductions of, the total grant. Transfers from one work to another, or from minor to major works, in the same class are not to appear in this Register, as such transfers do not affect the total amount of previous credits. Neither should any entries be made in the columns

Form No. 41.—*contd.*BUDGET REGISTER OF 1865-66.—PART II.  
APPROPRIATIONS FROM GRANT FOR MINOR WORKS.  
*Military.*

| ORDER OF LOCAL GOVERNMENT. |                 | SANCTIONED ESTIMATE.                         |                         | PARTICULARS.                                                                                                                                                                                                                                                                                                                                                                                                                               | MINOR WORKS.                                                                | MAJOR WORKS.                                          |
|----------------------------|-----------------|----------------------------------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-------------------------------------------------------|
| No.                        | Date.           | No.                                          | Amount.                 |                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                             |                                                       |
|                            | 1865            |                                              |                         | Grant as per Budget Orders ...                                                                                                                                                                                                                                                                                                                                                                                                             | 30,000                                                                      |                                                       |
| 160                        | 5 May           | 24, Chief Engineer<br>26, Ditto<br>28, Ditto | 4,500<br>1,250<br>2,000 | <b>MAY.</b><br>Plunge bath for Infantry at Bareilly ...<br>Gymnasium for Artillery at Meerut ...<br>Addition to item 8 of Budget-Estimate, Barracks at Alyghur ...<br>Sanctions by Local Authorities as per returns of Supdg. Engrs., received through Chief Engr.*<br>Superintending Engineer, 1st Circle 1645<br>" " 2nd " 630<br>2,275<br>3,525<br>3,500<br>7,025<br>Available balance, 1st June ... 22,975                             | ...                                                                         | 1,500<br>1,250<br>2,000<br>...<br>...<br>...<br>3,500 |
| 175<br>192                 | 10 June<br>17 " | 31 Ditto<br>32 Ditto                         | 1,000<br>...            | <b>JUNE.</b><br>Cook House, Infantry Lines, Cawnpore ...<br>Addition to item No. 37 of Budget-Estimate, Artillery Hospital at Agra ...<br>Sanctions by Local authorities as per returns of Supdg. Engrs.*<br>Superintending Engineer, 1st Circle 800<br>" " 2nd " 900<br>2,700<br>2,500<br>5,200<br>17,775<br>Deduct transfer to grant for Minor Works, Civil Buildings, as per Part I. ... 2,000<br>Available balance 1st July ... 15,775 | 1,000<br>...<br>...<br>1,700<br>2,500<br>2,500<br>17,775<br>2,000<br>15,775 | 2,500                                                 |

[And so on for other months and other heads of service. Three or four pages may be provided at beginning of year for each head of service.]

\*NOTE. Since the particulars of these sanctions are detailed at length in the Superintending Engineers' monthly returns, it will be unnecessary to copy them again into this register, but it will be sufficient to file those returns in the Controller's Office.

## ABSTRACT TO BE FILLED UP MONTHLY AT END OF RETURN.

|                                           |      |     |       | APPROPRIATIONS. |              |
|-------------------------------------------|------|-----|-------|-----------------|--------------|
|                                           |      |     |       | Minor Works.    | Major Works. |
| May                                       | ...  | ... | ...   | 3,525           | 1,500        |
| June                                      | ...  | ... | ...   | 2,700           | 2,500        |
| &c.                                       | ...  | ... | ...   |                 |              |
| &c.                                       | ...  | ... | ...   |                 |              |
|                                           |      |     |       | 15,100          | 10,400       |
|                                           |      |     |       | 10,400          |              |
|                                           |      |     |       | 25,500          |              |
|                                           |      |     |       | 30,000          |              |
|                                           |      |     |       | 4,500           |              |
| Reduction*                                | June | ... | 2,000 |                 |              |
|                                           | July | ... | 1,000 |                 |              |
|                                           | &c   | ... | ...   |                 |              |
|                                           |      |     |       | 3,000           |              |
| Unappropriated Balance at end of the year |      |     |       | 1,500           |              |

[The object of this abstract is to show the distribution of the Minor Works Grant between Minor and Major Works.]

• When there are credits as well as reductions, the difference between the two amounts will be added or deducted as the case may be.

Form No. 41.—*contd.*

## BUDGET REGISTER OF 1865-66.—PART III.

## APPROPRIATIONS FROM GRANT FOR REPAIRS.

| PARTICULARS.                                                       | MILITARY. | CIVIL BUILDINGS. | AGRI-CULTURAL. | COMMUNICA-TIONS. | MIS. PUR. IMPROVE-MENT. | TOTAL. |
|--------------------------------------------------------------------|-----------|------------------|----------------|------------------|-------------------------|--------|
| Grants as per Budget orders.                                       | 30,000    | 15,000           | ...            | 40,000           | ...                     | 85,000 |
| Appropriations in May as per Returns of Superintending Engineers*— |           |                  |                |                  |                         |        |
| First Circle ...                                                   | 1,500     | 700              | ...            | 3,000            | ...                     | 5,200  |
| Second Circle ...                                                  | 1,400     | 300              | ...            | 1,000            | ...                     | 2,700  |
| Transfer to Original Works, Agra and Bombay Road, as per Part I.   | 4,000     | ...              | ...            | 6,000            | ...                     | 10,000 |
|                                                                    | 6,900     | 1,000            | ...            | 10,000           | ...                     | 17,900 |
| Balance available 1st June                                         | 23,100    | 14,000           | ...            | 30,000           | ...                     | 67,100 |
| Appropriations in June.                                            |           |                  |                |                  |                         |        |

• Since these appropriations are fully detailed in the Returns of Superintending Engineers, it will be sufficient to file those returns in the Controller's Office, without making any copy.

Form No. 41.—*contd*—Para. 24.

## SUPPLEMENTARY BUDGET REGISTER OF 1863-66.

## DISTRIBUTION OF GRANTS FOR MINOR WORKS.

|                                        |         |                 |                                                        |         |                 |                                                   |         |                 | Rs.    |
|----------------------------------------|---------|-----------------|--------------------------------------------------------|---------|-----------------|---------------------------------------------------|---------|-----------------|--------|
| Superintending Engineer, 1st Circle    | ...     | ...             | ...                                                    | ...     | ...             | ...                                               | ...     | ...             | 3,000  |
| " " 2nd Circle                         | ...     | ...             | ...                                                    | ...     | ...             | ...                                               | ...     | ...             | 2,500  |
| Major General Commanding Agra Division | ...     | ...             | ...                                                    | ...     | ...             | ...                                               | ...     | ...             | 3,000  |
| Commissioner of Meerut                 | ...     | ...             | ...                                                    | ...     | ...             | ...                                               | ...     | ...             | 1,000  |
| Brigadier Commanding at Alyghur        | ...     | ...             | ...                                                    | ...     | ...             | ...                                               | ...     | ...             | 2,000  |
| [and so on]                            | ...     | ...             | ...                                                    | ...     | ...             | ...                                               | ...     | ...             |        |
| Retained by Local Government           | ...     | ...             | ...                                                    | ...     | ...             | ...                                               | ...     | ...             | 35,000 |
| TOTAL                                  |         |                 |                                                        |         |                 |                                                   |         |                 | 50,000 |
| SUPERINTENDING ENGINEER<br>1ST CIRCLE  |         |                 | SUPERINTENDING ENGINEER<br>2ND CIRCLE.                 |         |                 | MAJOR GENERAL COMMANDING<br>AGRA DIVISION.        |         |                 |        |
| Particulars.                           | Credits | Appropriations. | Particulars.                                           | Credits | Appropriations. | Particulars.                                      | Credits | Appropriations. |        |
| May ...                                | 3,000   | ...             | May ...                                                | 2,500   | ...             | May ...                                           | 3,000   | ...             |        |
|                                        |         |                 | Additional credit.                                     | 1,000   |                 | Sanctions in May..                                |         | 1,010*          |        |
|                                        |         |                 |                                                        | 3,500   |                 |                                                   |         |                 |        |
| COMMISSIONER OF MEERUT.                |         |                 | BRIGADIER COMMANDING AT<br>ALYGHUR.                    |         |                 | LOCAL GOVERNMENT.                                 |         |                 |        |
| Particulars.                           | Credits | Appropriations. | Particulars.                                           | Credits | Appropriations. | Particulars.                                      | Credits | Appropriations. |        |
| May ...                                | 4,000   | ...             | May ...                                                | 2,000   | ...             | May ...                                           | 35,500  | ...             |        |
| Sanctions in May.                      | ...     | 350             | Sanctions in May.                                      | ...     | 285*            | Sanctions in May.                                 | ...     | 4,750           |        |
|                                        |         |                 |                                                        |         |                 | To Superintending<br>Engineer, 2nd<br>Circle. ... | 1,000   |                 |        |
|                                        |         |                 |                                                        |         |                 | Available credits..                               | 34,500  |                 |        |
|                                        |         |                 | [ * See next page for<br>particulars of this<br>item.] |         |                 |                                                   |         |                 |        |

[The object of this Form is to record the total appropriations made by each sanctioning authority against the portion of the Minor Works grant which the Local Government puts at its disposal. The balance not placed at the disposal of any specific authority will constitute the balance at the disposal of the Local Government; it follows that the sum of the credits shown in this return will be equal to the amount of the Minor Works Grant. Without some arrangement of this kind, the appropriations made for Minor Works might exceed the sum total of the Grant. The appropriations by each local authority, entered here monthly, will be obtained from the monthly Registers of sanctions, Form No. 42. In like manner the sanctions accorded by the Local Government will be obtained from the Budget Register, Part. II.]

## Form No. 42. Para. 7.

 RETURN OF MINOR WORKS SANCTIONED BY LOCAL AUTHORITIES IN THE — CIRCLE  
 N. W. P., AND OF REPAIRS SANCTIONED BY THE SUPERINTENDING ENGINEER,  
 DURING THE MONTH OF 186

Dated, Superintending Engineer's Office—Circle— 186

| DIVISION.                                                           | BY WHOM<br>SANCTIONED.               | NUMBER,<br>DATE AND<br>DESCRIPTION<br>OF ORDER. | BRIEF DESCRIPTION OF WORK.                      | ESTIMATED<br>COST. | REMARKS. |
|---------------------------------------------------------------------|--------------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------|----------|
| MINOR WORKS.                                                        |                                      |                                                 |                                                 |                    |          |
| <i>Military.</i>                                                    |                                      |                                                 |                                                 |                    |          |
| Agra                                                                | General Com-<br>manding<br>Division. | Estimate<br>No.—office.                         | Improving ventilation of Infantry Barrack, Agra | 490                |          |
|                                                                     |                                      |                                                 | Enclosing end verandah of Hospital at ditto     | 336                |          |
| Alyghur                                                             | Brigadier<br>General                 | No. ...                                         | Addition to cook-house, in Infantry lines       | 210                |          |
|                                                                     |                                      |                                                 |                                                 | 1,036              |          |
| Agra                                                                | ...                                  | ...                                             | Works not exceeding Rs. 200 each                | 184                |          |
| Alyghur                                                             | ...                                  | ...                                             | ...                                             | 75                 |          |
| Meerut                                                              | ...                                  | ...                                             | ...                                             | 350                |          |
|                                                                     |                                      |                                                 |                                                 | 609                |          |
| TOTAL, MILITARY                                                     |                                      |                                                 |                                                 | 1,645              |          |
| CIVIL BUILDINGS.                                                    |                                      |                                                 |                                                 |                    |          |
| [Enter detail as above]                                             |                                      |                                                 |                                                 |                    |          |
| TOTAL, CIVIL BUILDINGS                                              |                                      |                                                 |                                                 |                    |          |
| [Other heads the same]                                              |                                      |                                                 |                                                 |                    |          |
| TOTAL, MINOR WORKS                                                  |                                      |                                                 |                                                 |                    |          |
| REPAIRS.                                                            |                                      |                                                 |                                                 |                    |          |
| [This may be prepared on a separate sheet if thought<br>necessary.] |                                      |                                                 |                                                 |                    |          |
| <i>Military.</i>                                                    |                                      |                                                 |                                                 |                    |          |
| Agra                                                                | S. E. 1st Cir-<br>cle.               | Estimate<br>No.<br>Dated                        | Annual Repairs to Artillery Barracks            | 800                |          |
|                                                                     |                                      |                                                 | Special Repairs to Plunge Bath,<br>&c., &c.     | 400                |          |
| Agra                                                                | Executive En-<br>gineer.             | Requisitions                                    | Sundry Repairs not exceeding Rs. 200 each       | 300                |          |
|                                                                     |                                      |                                                 |                                                 | 1,500              |          |
| TOTAL, MILITARY                                                     |                                      |                                                 |                                                 | 1,500              |          |
| [And so on for other heads]                                         |                                      |                                                 |                                                 |                    |          |
| TOTAL, REPAIRS                                                      |                                      |                                                 |                                                 |                    |          |

\* This return will be forwarded as soon as possible after the close of the month by the Superintending Engineer to the Controller. The Controller then posts Parts II and III of his Budget Register and files the returns in his office.



## Form No. 45.—Para. 25.

## NORTH WESTERN PROVINCES.

Return shewing state of part of the Local Fund Budget Grant, to be disbursed by the Public Works Department for quarter ending 31st October 1865.

DATED \_\_\_\_\_ 1865.

| HEADS.                                             | AMOUNT AT CREDIT OF GRANT AT BEGINNING OF QUARTER. | ADDITIONS. | TOTAL.   | REDUCTION. | AMOUNT AT CREDIT OF GRANT AT END OF QUARTER. |
|----------------------------------------------------|----------------------------------------------------|------------|----------|------------|----------------------------------------------|
|                                                    | Rs.                                                | Rs.        | Rs.      | Rs.        | Rs.                                          |
| Grant-in-aid, Imperial Works                       | 60,000                                             | 10,000     | 70,000   | ...        | 70,000                                       |
| LOCAL WORKS UNDER SUPERVISION OF P. W. DEPARTMENT. |                                                    |            |          |            |                                              |
| Agricultural                                       | 20,000                                             | 7,000      | 27,000   | ...        | 27,000                                       |
| Communications                                     | 15,000                                             | ...        | 15,000   | 2,000      | 13,000                                       |
| Repairs                                            | 16,000                                             | ...        | 16,000   | ...        | 16,000                                       |
| Establishment                                      | ...                                                | 8,000      | 8,000    | ...        | 8,000                                        |
| TOTAL                                              | 1,11,000                                           | 25,000     | 1,36,000 | 2,000      | 1,34,000                                     |

Memo. of variations occurring during the quarter in the state of the above Grant.

## Gross Addition to Local Grant.

|                                                                                              |            |            |
|----------------------------------------------------------------------------------------------|------------|------------|
| Proportion of Income tax allotted to Province, and applied as Grant-in-aid to Imperial Works | Rs. 10,000 | Rs. 10,000 |
|----------------------------------------------------------------------------------------------|------------|------------|

Addition to Public Works Department portion of Grant, by reduction of that portion accounted for by Deputy Auditor General.

As per order of Local Government in August, placing establishment on (—) works under Executive Engineer, — Division

Transfer of Supervision of construction of — bridge from Civil Authorities to — Division, Public Works

Total increase to portion of Grant to be disbursed in P. W. Department

This Return will be prepared from the Budget Register Part I.

## Form No. 45A.—Para. 26.

Division.

## REGISTER OF CREDITS FOR THE MONTH OF JANUARY 1866.

|                                             | BUDGET CREDITS AS MODIFIED TO DATE. | EXPENDED TO 31ST OCT. | PROBABLE EXPENDITURE, Nov. & Dec. | TOTAL EXPENDITURE TO 31ST DEC. | ESTIMATED EXPENDITURE FOR JAN. 1866. | TOTAL. |
|---------------------------------------------|-------------------------------------|-----------------------|-----------------------------------|--------------------------------|--------------------------------------|--------|
|                                             | Rs.                                 | Rs.                   | Rs.                               | Rs.                            | Rs.                                  | Rs.    |
| Imperial.                                   |                                     |                       |                                   |                                |                                      |        |
| New Barracks                                | 30,000                              | 18,000                | 6,000                             | 24,000                         | 3,000                                | 27,000 |
| Magazine, &c., &c.                          | 15,000                              | 10,000                | 4,000                             | 14,000                         | 1,000                                | 15,000 |
| Minor Works                                 | 3,000                               | 1,200                 | 600                               | 1,800                          | 1,000                                | 2,800  |
| Repairs                                     | 6,000                               | 2,000                 | 2,000                             | 4,000                          | 500                                  | 4,500  |
| Establishment                               | 24,000                              | 10,800                | 4,000                             | 14,800                         | 2,000                                | 16,800 |
| Increase to Stock                           | ...                                 | 2,000                 | ...                               | 2,000                          | 1,000                                | 3,000  |
| Refund of Deposits, Barrack Department, &c. | 5,000                               | 2,000                 | 1,000                             | 3,000                          | 1,000                                | 4,000  |
| TOTAL IMPERIAL                              | 83,000                              | 46,000                | 17,600                            | 63,600                         | 9,500                                | 73,100 |
| Local.                                      |                                     |                       |                                   |                                |                                      |        |
| Road to —                                   | 10,000                              | 3,000                 | 1,000                             | 4,000                          | 500                                  | 4,500  |
| Repairs                                     | 5,000                               | 1,000                 | 500                               | 1,500                          | ...                                  | 1,500  |
| Establishment                               | 2,000                               | 1,100                 | 200                               | 1,300                          | 200                                  | 1,500  |
| TOTAL LOCAL                                 | 17,000                              | 5,100                 | 1,700                             | 6,800                          | 700                                  | 7,500  |
| GRAND TOTAL                                 | 1,00,000                            | 51,100                | 19,300                            | 70,400                         | 10,200                               | 80,600 |

## Memo. of Credits.

|                                    |     |     |        |
|------------------------------------|-----|-----|--------|
| Credits to end of December, issued | ... | ... | 73,000 |
| to issue for January 1866          | ... | ... | 9,500  |
|                                    |     |     | 82,500 |

|                            |     |        |
|----------------------------|-----|--------|
| Cash Balance, 1st December | ... | 2,700  |
| Credit for December        | ... | 8,000  |
|                            |     | 10,700 |

|                                      |     |        |
|--------------------------------------|-----|--------|
| Probable expenditure in December     | ... | 9,600  |
| Probable balance on 1st January 1866 | ... | 1,100  |
| Credit for January                   | ... | 9,500  |
|                                      |     | 10,600 |

This is one of many ways in which a check may be kept on the expenditure of each Division. The memo. which would be prepared by the Accountant in the Controller's Office who has charge of the divisional accounts, forms a check on (1) the expenditure against each Budget item; (2) the proportion of imperial and local expenditure; (3) the issue of credits. The forms would be filled up on receipt of the Executive Engineer's application for a credit. The entries in the 2nd and 3rd columns would be obtained from the Sub-journal, or from the latest monthly accounts received; those in the 4th and 6th columns might be got from a memo. to be furnished by the Executive Engineer when applying for credits.

By means of the 1st check referred to above, the Controller will be able to report betimes the probable excess of expenditure over appropriation on any work, instead of waiting until the excess has actually occurred. The 2nd check is necessary, because it is not sufficient to avoid an excess expenditure over the total grant, but the imperial expenditure must also be kept within the imperial grant.

## CONSTRUCTION.

Form No. 46.

DIVISION.

## SALARY

| SALARY     |                                                |               |    |    |               |    |    |               |    |    |                 |    |    |
|------------|------------------------------------------------|---------------|----|----|---------------|----|----|---------------|----|----|-----------------|----|----|
| AUTHORITY. | NAMES<br>AND<br>DESIGNATION.                   | MAY<br>1865.  |    |    | JUNE<br>1865. |    |    | JULY<br>1865. |    |    | AUGUST<br>1865. |    |    |
|            | <i>Engineer Establishment.</i>                 | Rs.           | A. | P. | Rs.           | A. | P. | Rs.           | A. | P. | Rs.             | A. | P. |
|            | Mr. H. James, Exe.<br>Engr., 2nd grade ...     | 375           | 0  | 0  | 750           | 0  | 0  | (f)<br>1,125  | 0  | 0  |                 |    |    |
|            | TOTAL                                          | 375           | 0  | 0  | 750           | 0  | 0  | 1,125         | 0  | 0  |                 |    |    |
|            | <i>Upper Subordinate Es-<br/>tablishment.</i>  |               |    |    |               |    |    |               |    |    |                 |    |    |
|            | Mr. F. Hembrough,<br>Supervisor, 1st grade ... | 200           | 0  | 0  | 166           | 10 | 8  | 200           | 0  | 0  |                 |    |    |
|            | E. Gilbert, Overseer 2nd<br>grade ...          | 80            | 0  | 0  | 80            | 0  | 0  | 80            | 0  | 0  |                 |    |    |
|            | W. Saxton, Overseer<br>3rd grade ...           | 90            | 0  | 0  | 60            | 0  | 0  | 80            | 1  | 15 |                 |    |    |
|            | Permanent                                      | 290           | 0  | 0  | 226           | 10 | 8  | 60            | 0  | 0  |                 |    |    |
|            | Temporary                                      | 80            | 0  | 0  | 80            | 0  | 0  | 201           | 15 | 0  |                 |    |    |
|            | TOTAL                                          | 370           | 0  | 0  | 306           | 10 | 8  | 80            | 0  | 0  |                 |    |    |
|            | <i>Lower Subordinate Es-<br/>tablishment.</i>  |               |    |    |               |    |    | 281           | 15 | 0  |                 |    |    |
|            | Permanent                                      | 65            | 0  | 0  | 65            | 0  | 0  |               |    |    |                 |    |    |
|            | Temporary                                      | 30            | 0  | 0  | 25            | 0  | 0  | 130           | 10 | 3  |                 |    |    |
|            | TOTAL                                          | 95            | 0  | 0  | 90            | 0  | 0  |               |    |    |                 |    |    |
|            | <i>Petty Establishment.</i>                    |               |    |    |               |    |    | 130           | 10 | 3  |                 |    |    |
|            | Permanent                                      |               |    |    |               |    |    |               |    |    |                 |    |    |
|            | Temporary                                      | 66            | 0  | 0  | 18            | 0  | 0  | 26            | 0  | 0  |                 |    |    |
|            | TOTAL                                          | 66            | 0  | 0  | 18            | 0  | 0  | 26            | 0  | 0  |                 |    |    |
|            | <i>Office Establishment.</i>                   |               |    |    |               |    |    |               |    |    |                 |    |    |
|            | Permanent                                      | 110           | 0  | 0  | 110           | 0  | 0  | 110           | 0  | 0  |                 |    |    |
|            | Temporary                                      |               |    |    |               |    |    |               |    |    |                 |    |    |
|            | TOTAL                                          | 110           | 0  | 0  | 110           | 0  | 0  | 110           | 0  | 0  |                 |    |    |
|            | TOTAL DRAWN                                    | 1,391         | 0  | 0  | 1,338         | 0  | 0  | 1,731         | 10 | 3  |                 |    |    |
|            | TOTAL PASSED. PER-<br>MANENT                   | 840           | 0  | 0  | 1,151         | 10 | 8  | 1,567         | 9  | 3  |                 |    |    |
|            | Temporary                                      | 176           | 0  | 0  | 123           | 0  | 0  | 106           | 0  | 0  |                 |    |    |
|            | TOTAL                                          | 1,016         | 0  | 0  | 1,274         | 10 | 8  | 1,673         | 9  | 3  |                 |    |    |
|            | Income Tax 3 per cent.                         | 24            | 0  | 0  | 34            | 5  | 0  | 43            | 11 | 0  |                 |    |    |
|            | Audited                                        |               |    |    |               |    |    |               |    |    |                 |    |    |
|            |                                                | 6th June 1865 |    |    | 7th July 1865 |    |    | 9th Aug. 1865 |    |    |                 |    |    |

Notification No. 30  
of 7th Feb. 1865.  
Vide Gazette page  
412 of 1865.

Notification No. 30  
of 7th Feb. 1865.  
Vide Gazette page  
472 of 1865.

NOTE.—The Salary Register for DIRECTION will be in the

Para. 3.

## REGISTER.

| TOTAL.     |    |    | COLUMN OF REFERENCE. | AMOUNT DISALLOWED. |    |    | REASON FOR DISALLOWANCE.                                                                                                                         | REMARKS.                                                                                                                                       |
|------------|----|----|----------------------|--------------------|----|----|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| Rs.        | A. | P. |                      | Rs.                | A. | P. |                                                                                                                                                  |                                                                                                                                                |
| MAY 1865.  |    |    |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
|            |    |    | A                    | 375                | 0  | 0  | Disallowed. Accounts for February 1865 more than two months in arrear.                                                                           | (f) Includes                                                                                                                                   |
| 8,460      | 8  | 9  |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
| JUNE 1865. |    |    |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
|            |    |    | B                    | 33                 | 5  | 4  | Disallowed. To recover security                                                                                                                  |                                                                                                                                                |
| JULY 1865. |    |    |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
| 3,491      | 6  | 9  | C                    | 58                 | 1  | 0  | Disallowed. Entitled to salary only for the 1st; left the Division on the 2nd to join the Ramghur Division, as stated on third page of the bill. | (a) Joined 29th April 1865, from the Calcutta Canals Division, where he was relieved on 15th idem. Pay drawn from 16th April to 31st May 1865. |
| 962        | 5  | 0  |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
| 4,453      | 11 | 9  |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
| 1,891      | 6  | 0  |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
| 642        | 3  | 0  |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
| 2,536      | 9  | 0  |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
| 491        | 13 | 6  |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
| 671        | 6  | 0  |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
| 1,166      | 3  | 6  |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
| 2,400      | 8  | 0  |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
| 321        | 7  | 6  |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
| 2,721      | 15 | 6  |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
| 19,750     | 0  | 0  |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
| 16,741     | 11 | 0  |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
| 2,597      | 5  | 6  |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |
| 19,339     | 0  | 6  |                      |                    |    |    |                                                                                                                                                  |                                                                                                                                                |

same form and will come before the Divisional Register.

Form

## CONSTRUCTION.

DIVISION.

## TRAVELLING BILL

| NAMES AND DESIGNATION.                  | RATE.                 | MAY 1865.                             |                                       |                                       | JUNE 1865.                            |                                       |                                       | JULY 1865.                            |                                       |                                       | AUGUST 1865.                          |                                       |                                       |
|-----------------------------------------|-----------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
|                                         |                       | ALLOWANCES AND NO. OF MILES AND DAYS. | ALLOWANCES AND NO. OF MILES AND DAYS. | ALLOWANCES AND NO. OF MILES AND DAYS. | ALLOWANCES AND NO. OF MILES AND DAYS. | ALLOWANCES AND NO. OF MILES AND DAYS. | ALLOWANCES AND NO. OF MILES AND DAYS. | ALLOWANCES AND NO. OF MILES AND DAYS. | ALLOWANCES AND NO. OF MILES AND DAYS. | ALLOWANCES AND NO. OF MILES AND DAYS. | ALLOWANCES AND NO. OF MILES AND DAYS. | ALLOWANCES AND NO. OF MILES AND DAYS. | ALLOWANCES AND NO. OF MILES AND DAYS. |
| CONSTRUCTION.                           |                       | Rs.                                   | A.                                    | P.                                    | Rs.                                   | A.                                    | P.                                    | Rs.                                   | A.                                    | P.                                    | Rs.                                   | A.                                    | P.                                    |
| Engineer Establishment.                 |                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |
| Mr. H. James, Executive Engineer        | Miles at 8 annas ...  | 101                                   | 50                                    | 8 0                                   | ...                                   | ...                                   | ...                                   | 35                                    | 17                                    | 8 0                                   |                                       |                                       |                                       |
|                                         | Days at Rs. 5-0-0 ... | A 2                                   | 10                                    | 0 0                                   | 5                                     | 25                                    | 0 0                                   |                                       |                                       |                                       |                                       |                                       |                                       |
|                                         | TOTAL                 | ...                                   | 50                                    | 8 0                                   | ...                                   | 25                                    | 0 0                                   | ...                                   | 17                                    | 8 0                                   |                                       |                                       |                                       |
| Upper Subordinate Establishment.        |                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |
| Mr. F. Hembrough, Supervisor, 1st grade | Miles at 5 annas ...  | ...                                   | ...                                   | ...                                   | 82                                    | 25                                    | 10 0                                  |                                       |                                       |                                       |                                       |                                       |                                       |
|                                         | Days at Rs. 2-0-0 ..  | ...                                   | ...                                   | ...                                   | 3                                     | 6                                     | 0 0                                   | 1                                     | (f) 5                                 | 0 0                                   |                                       |                                       |                                       |
|                                         | Horse Allowance ..    | ...                                   | 11                                    | 0 6                                   | ...                                   | ...                                   | ...                                   | ...                                   | 29                                    | 0 6                                   |                                       |                                       |                                       |
|                                         |                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       | 130                                   | 0 0                                   |                                       |                                       |                                       |
| E. Gilbert, Overseer, 2nd grade         | Miles at 2 annas.     |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |
|                                         | Days at Rs. 1-8.      |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |
|                                         | Horse Allowance ..    | ...                                   | 15                                    | 0 0                                   | ...                                   | 15                                    | 0 0                                   | ...                                   | 30                                    | 0 0                                   |                                       |                                       |                                       |
|                                         |                       | B (g)                                 | 37                                    | 11 0                                  |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |
| W. Saxton, Overseer, 3rd grade          | Miles at 2 annas ...  | 376                                   | 47                                    | 0 0                                   |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |
|                                         | Days at Rs. 1-8-0     |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |
|                                         | Horse Allowance ..    | ...                                   | 15                                    | 8 0                                   | ...                                   | 15                                    | 0 0                                   | ...                                   | 15                                    | 0 0                                   |                                       |                                       |                                       |
|                                         | TOTAL                 | ...                                   | 82                                    | 5 6                                   | ...                                   | 55                                    | 10 0                                  | ...                                   | 82                                    | 0 6                                   |                                       |                                       |                                       |
| Lower Subordinate Establishment.        |                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |
|                                         |                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |
|                                         | TOTAL                 | ...                                   | 22                                    | 8 0                                   | ...                                   | 14                                    | 8 0                                   | ...                                   | 2                                     | 3 0                                   |                                       |                                       |                                       |
| Office Establishment.                   |                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |
| Ramkisto Dhur, Head Writer ...          | 1/10ths of Salary ... | ...                                   | ...                                   | ...                                   | ...                                   | ...                                   | ...                                   | E                                     | (h) 12                                | 14 5                                  |                                       |                                       |                                       |
|                                         | TOTAL                 |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |
| TOTAL DRAWN                             | .....                 | ...                                   | 174                                   | 8 6                                   | ...                                   | 103                                   | 5 0                                   | ...                                   | 115                                   | 9 5                                   |                                       |                                       |                                       |
| TOTAL PASSED                            | .....                 | ...                                   | 155                                   | 3 6                                   | ...                                   | 95                                    | 2 0                                   | ...                                   | 101                                   | 11 6                                  |                                       |                                       |                                       |
| Audited                                 | .....                 | ...                                   | 6th June 1865.                        |                                       | ...                                   | 8th July 1865.                        |                                       | ...                                   | 10th Aug. 1865.                       |                                       |                                       |                                       |                                       |

No. 46,—contd.

## REGISTER.

| TOTAL. |    |    | COLUMN OF REFERENCE. | AMOUNT DISALLOWED. |    |    | REASON FOR DISALLOWANCE.                                                                                                                   | REMARKS.                                                                                       |
|--------|----|----|----------------------|--------------------|----|----|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| Rs.    | A. | P. |                      | Rs.                | A. | P. |                                                                                                                                            |                                                                                                |
|        |    |    | A                    | 10                 | 0  | 0  | May 1865.<br>Disallowed, as the cost of carriage for a tent or boat's crew was not incurred during these halting days.                     |                                                                                                |
|        |    |    | B                    | 9                  | 5  | 0  | Disallowed, the distance between Calcutta and Monghyr is only 298 miles, and only the Railway rate, viz., 1½ anna per mile, is admissible. | (f) Includes C.<br>(g) For 29 days.                                                            |
|        |    |    | C                    | 6                  | 0  | 0  | June 1865.<br>Disallowed. Tentage Certificate not received.                                                                                | (b) In joining the Division from the Calcutta Canals.<br>(c) From 30th April to 31st May 1865. |
|        |    |    | D                    | 0                  | 15 | 6  | July 1865.<br>Disallowed. Horse allowance not admissible in addition to Tentage.<br>C Remitted.                                            |                                                                                                |
|        |    |    | E                    | 12                 | 14 | 5  | Disallowed. Superintending Engineer's authority required. See para.—Ch.—of Code.                                                           | (h) For 20 days.                                                                               |
| 1,865  | 7  | 0  |                      |                    |    |    |                                                                                                                                            |                                                                                                |
| 1,856  | 7  | 0  |                      |                    |    |    |                                                                                                                                            |                                                                                                |

### CONSTRUCTION.

DIVISION.

Form  
3-  
CONTINGENT BILL

| ITEMS OF EXPENDITURE.                                    |     |     |     | MAY 1865. |     |     | JUNE 1865. |     |    | JULY 1865. |     |     |    |    |
|----------------------------------------------------------|-----|-----|-----|-----------|-----|-----|------------|-----|----|------------|-----|-----|----|----|
|                                                          |     |     |     | Rs.       | A.  | P.  |            | Rs. | A. | P.         |     | Rs. | A. | P. |
| Office Rent                                              | ... | ... | ... | 30        | 0   | 0   | ...        | 30  | 0  | 0          | ... | 30  | 0  | 0  |
| Stationery                                               | ... | ... | ... | 2         | 0   | 0   | ...        | 1   | 0  | 0          | ... | 4   | 0  | 0  |
| Furniture                                                | ... | ... | ... | ...       | ... | ... | ...        | 10  | 0  | 0          |     |     |    |    |
| Telegrams                                                | ... | ... | ... |           |     |     |            |     |    |            |     |     |    |    |
| Carriage of Office Furniture, Records, and Stationery... |     |     |     |           |     |     |            |     |    |            |     |     |    |    |
| Sundries...                                              | ... | ... | ... |           |     |     |            |     |    |            |     |     |    |    |
| Total Drawn                                              | ... | ... | ... | 32        | 0   | 0   | ...        | 41  | 0  | 0          | ... | 34  | 0  | 0  |
| Total Passed                                             | ... | ... | ... | 32        | 0   | 0   | ...        | 41  | 0  | 0          | ... | 34  | 0  | 0  |
| Audited                                                  | ... |     |     |           |     |     |            |     |    |            |     |     |    |    |

No. 46.—*contd.*

REGISTER.

[illegible]

Form

JUNE 1865.

## PROVINCIAL MONTHLY REGISTER OF AUDITED

|                                     | ENGINEER.    |            | UPPER SUBORDINATE. |            | LOWER SUBORDINATE. |            | PETTY.     |            | OFFICE.    |            |
|-------------------------------------|--------------|------------|--------------------|------------|--------------------|------------|------------|------------|------------|------------|
|                                     | Permanent.   | Temporary. | Permanent.         | Temporary. | Permanent.         | Temporary. | Permanent. | Temporary. | Permanent. | Temporary. |
| DIRECTION—                          | Rs. A. P.    | Rs. A. P.  | Rs. A. P.          | Rs. A. P.  | Rs. A. P.          | Rs. A. P.  | Rs. A. P.  | Rs. A. P.  | Rs. A. P.  | Rs. A. P.  |
| Chief Engineer ... ..               | 3,461 8 4    | ...        | ...                | ...        | ...                | ...        | ...        | ...        | 1,700 0 0  | ...        |
| Superintending Engr., 1st Circle .. | 150 0 0      | ...        | ...                | ...        | ...                | ...        | ...        | ...        | 520 0 0    | ...        |
| " " 2nd " ...                       | ...          | ...        | ...                | ...        | ...                | ...        | ...        | ...        | ...        | ...        |
| Superintendent of Irrigation ...    | 974 1 6      | ...        | ...                | ...        | 50 0 0             | 60 0 0     | 33 0 0     | ...        | 170 0 0    | ...        |
|                                     | 4,585 9 10   | ...        | ...                | ...        | 50 0 0             | 60 0 0     | 33 0 0     | ...        | 2,450 0 0  | ...        |
| TOTAL DIRECTION ...                 | 4,583 9 10   | ...        | ...                | ...        | 110 0 0            | ...        | 33 0 0     | ...        | 2,450 0 0  | ...        |
| CONSTRUCTION—                       |              |            |                    |            |                    |            |            |            |            |            |
| A. Division ... ..                  | 750 0 0      | ...        | 220 10 8           | 80 0 0     | 65 0 0             | 25 0 0     | ...        | 18 0 0     | 110 0 0    | ...        |
| B. ditto ... ..                     | 1,240 14 0   | ...        | 200 0 0            | 100 0 0    | ...                | ...        | 90 0 0     | ...        | 100 0 0    | ...        |
| [and so on]                         |              |            |                    |            |                    |            |            |            |            |            |
|                                     | 7530 7 0     | ...        | 4,230 5 6          | 473 0 0    | 8,720 10 3         | 320 4 0    | 1,407 2 9  | 623 5 6    | 6,625 6 0  | ...        |
| TOTAL CONSTRUCTION ...              | 7,530 7 0    | ...        | 4,729 14 6         | ...        | 4,040 14 3         | ...        | 2,030 8 3  | ...        | 6,625 6 0  | ...        |
| ACCOUNTS—                           |              |            |                    |            |                    |            |            |            |            |            |
| Controller's Office ... ..          | 1,063 10 0   | ...        | 875 0 0            | 100 0 0    | ...                | ...        | ...        | ...        | 451 0 0    | ...        |
| TOTAL ACCOUNTS ...                  | 1,063 10 0   | ...        | 975 0 0            | ...        | ...                | ...        | ...        | ...        | 451 0 0    | ...        |
| COLLECTION AND POLICE—              |              |            |                    |            |                    |            |            |            |            |            |
| Superintendent, Irrigation ...      | ...          | ...        | ...                | ...        | ...                | ...        | ...        | ...        | ...        | ...        |
| A. Division ... ..                  | ...          | ...        | ...                | ...        | ...                | ...        | 57 0 0     | ...        | 35 0 0     | ...        |
| " " ...                             | ...          | ...        | ...                | ...        | ...                | ...        | 57 0 0     | ...        | 35 0 0     | ...        |
| TOTAL COLLECTION AND POLICE ...     | ...          | ...        | ...                | ...        | ...                | ...        | 57 0 0     | ...        | 35 0 0     | ...        |
| ABSTRACT—                           |              |            |                    |            |                    |            |            |            |            |            |
| Direction ... ..                    | 4,585 9 10   | ...        | ...                | ...        | 50 0 0             | 60 0 0     | 33 0 0     | ...        | 2,450 0 0  | ...        |
| Construction ... ..                 | 7,530 7 0    | ...        | 4,230 5 6          | 473 9 0    | 8,720 10 3         | 320 4 0    | 1,407 2 9  | 623 5 6    | 6,625 6 0  | ...        |
| Accounts ... ..                     | 1,063 10 0   | ...        | 875 0 0            | 100 0 0    | ...                | ...        | ...        | ...        | 451 0 0    | ...        |
| Collection and Police ... ..        | ...          | ...        | ...                | ...        | ...                | ...        | 57 0 0     | ...        | 35 0 0     | ...        |
|                                     | 13,209 10 10 | ...        | 5,131 5 6          | 573 9 0    | 3,770 10 3         | 380 4 0    | 1,400 2 9  | 623 5 6    | 9,501 6 0  | ...        |
| GRAND TOTAL FOR MONTH ...           | 13,209 10 10 | ...        | 5,704 14 6         | ...        | 4,150 14 3         | ...        | 2,122 8 3  | ...        | 9,391 6 0  | ...        |

This is posted from the Divisional Establishment Registers, Temporary

( 13 )

No. 46,—cont.]

## CHARGES FOR ESTABLISHMENTS OF

| TOTAL SALARIES. |            |            | TRAVELLING ALLOWANCES. | CONTINGENCIES. | TOTAL OF CURRENT MONTH. | TOTAL OF FORMER AUDITS BROUGHT FORWARD. | AGGREGATE OF AUDITS TO DATE. | AMOUNT OF BUDGET SANCTION. | AVAILABLE BALANCE UNEXPENDED. | EXCESS OVER SANCTION. |
|-----------------|------------|------------|------------------------|----------------|-------------------------|-----------------------------------------|------------------------------|----------------------------|-------------------------------|-----------------------|
| Permanent.      | Temporary. | Total.     |                        |                |                         |                                         |                              |                            |                               |                       |
| Rs. A. P.       | Rs. A. P.  | Rs. A. P.  | Rs. A. P.              | Rs. A. P.      | Rs. A. P.               | Rs. A. P.                               | Rs. A. P.                    | Rs.                        | Rs.                           |                       |
| 5,221 8 4       | ...        | 5,220 8 4  | 100 0 0                | 302 0 0        | 5,623 8 4               | 4,460 0 0                               | 10,083 8 4                   | 67,200                     | 57,117                        |                       |
| 670 0 0         | ...        | 670 0 0    | ...                    | 150 0 0        | 820 0 0                 | 2,313 0 0                               | 3,138 0 0                    | 18,000                     | 14,562                        |                       |
| 1,229 1 6       | 60 0 0     | 1,289 1 6  | ...                    | 91 0 0         | 1,380 1 6               | 2,004 1 6                               | 3,384 3 0                    | 25,000                     | 21,616                        |                       |
| 7,120 9 10      | 60 0 0     | 7,180 9 10 | 100 0 0                | 543 0 0        | 7,823 9 10              | 8,782 1 6                               | 16,605 11 4                  | 1,10,200                   | 93,594                        |                       |
| 1,151 10 8      | 132 0 0    | 1,274 10 8 | 95 2 0                 | 41 0 0         | 1,410 12 8              | 1,203 3 6                               | 2,614 0 2                    |                            |                               |                       |
| 1,046 14 0      | 100 0 0    | 1,746 14 0 | 60 0 0                 | 32 0 0         | 1,833 14 0              | 1,885 14 0                              | 3,724 12 0                   |                            |                               |                       |
| 23,530 15 6     | 1,417 2 6  | 24,937 2 0 | 897 8 0                | 5,802 13 9     | 31,637 7 9              | 29,278 7 6                              | 60,935 15 3                  | 2,40,000                   | 17,900                        |                       |
| 2,449 10 0      | 100 0 0    | 2,549 10 0 | ...                    | 460 0 0        | 3,009 10 0              | 2,199 0 0                               | 5,208 10 0                   | 36,600                     | 30,791                        |                       |
| ...             | ...        | 2,549 10 0 | ...                    | 460 0 0        | 3,009 10 0              | 2,199 0 0                               | 5,208 10 0                   | 36,600                     | 30,791                        |                       |
| 92 0 0          | ...        | 92 0 0     | ...                    | ...            | 92 0 0                  | 268 0 0                                 | 360 0 0                      |                            |                               |                       |
| ...             | ...        | 92 0 0     | ...                    | ...            | 92 0 0                  | 268 0 0                                 | 360 0 0                      | 3,600                      | 3,240                         |                       |
| 7,120 9 0       | 60 0 0     | 7,180 9 10 | 100 0 0                | 543 0 0        | 7,823 9 10              | 8,782 1 6                               | 16,605 11 4                  | 1,10,200                   | 93,595                        |                       |
| 23,530 15 6     | 1,417 6 2  | 24,957 2 0 | 897 8 0                | 5,802 13 9     | 31,637 7 9              | 29,278 7 6                              | 60,935 15 3                  | 2,40,000                   | 17,905                        |                       |
| 2,449 10 0      | 100 0 0    | 2,549 10 0 | ...                    | 460 0 0        | 3,009 10 0              | 2,199 0 0                               | 5,208 10 0                   | 36,600                     | 30,792                        |                       |
| 92 0 0          | ...        | 92 0 0     | ...                    | ...            | 92 0 0                  | 268 0 0                                 | 360 0 0                      | 3,600                      | 3,240                         |                       |
| 33,202 2 6      | 1,577 2 6  | 3,479 5 10 | 997 8 0                | 6,805 13 9     | 42,582 11 7             | 40,327 9 0                              | 80,110 4 7                   | 3,36,800                   | 3,06,689                      |                       |

each month.]

Establishments (here shown in black letters) should be entered in red ink.

( 19 )





Form No. 51.

ALYGHUR DIVISION

( 1 )

| FOLIO IN LEDGER.                                   |                                                                    | FOLIO IN SUB-JOURNAL. | TRANSACTIONS OF THE YEAR. |       |        |       |        |       |        |       |
|----------------------------------------------------|--------------------------------------------------------------------|-----------------------|---------------------------|-------|--------|-------|--------|-------|--------|-------|
|                                                    |                                                                    |                       | 1865.<br>May.             |       | June.  |       | July.  |       | TOTAL. |       |
|                                                    | <i>Opening Balance, 1st May 1865.</i>                              |                       | Rs.                       | A. P. | Rs.    | A. P. | Rs.    | A. P. | Rs.    | A. P. |
| DR.                                                |                                                                    |                       |                           |       |        |       |        |       |        |       |
| Disbursing Department                              | ...                                                                |                       | 4,010                     | 1 3   |        |       |        |       |        |       |
| Stock                                              | ...                                                                |                       | 9,475                     | 8 2   |        |       |        |       |        |       |
| Barrack Department                                 | ...                                                                |                       | 26                        | 12 0  |        |       |        |       |        |       |
| Miscellaneous advances                             | ...                                                                |                       | 105                       | 0 0   |        |       |        |       |        |       |
|                                                    |                                                                    |                       | 13,617                    | 5 5   |        |       |        |       |        |       |
| CR.                                                |                                                                    |                       |                           |       |        |       |        |       |        |       |
| Government                                         | ...                                                                |                       | 12,106                    | 7 8   |        |       |        |       |        |       |
| Stock purchases and sales                          | ...                                                                |                       | 110                       | 13 9  |        |       |        |       |        |       |
| Deposits                                           | ...                                                                |                       | 1,400                     | 0 0   |        |       |        |       |        |       |
|                                                    |                                                                    |                       | 13,617                    | 5 5   |        |       |        |       |        |       |
|                                                    | <i>Disbursing Department Dr. to Sundries for Cash Receipts.</i>    |                       |                           |       |        |       |        |       |        |       |
| Government for Treasury Credits                    | ...                                                                |                       | 23,000                    | 0 0   | 15,500 | 0 0   | 27,000 | 0 0   | 70,500 | 0 0   |
| " for Income Tax                                   | ...                                                                |                       | 37                        | 0 0   | 37     | 0 0   | 47     | 0 0   | 121    | 0 0   |
| Revenue, Imperial                                  | ...                                                                |                       | 820                       | 0 0   | 600    | 0 0   | 127    | 0 0   | 1,547  | 0 0   |
| " Local                                            | ...                                                                |                       |                           |       |        |       |        |       |        |       |
| Stock purchases and sales, for sales               | ...                                                                |                       | 327                       | 8 0   | 76     | 8 0   |        |       | 404    | 0 2   |
| Barrack Department                                 | ...                                                                |                       | 185                       | 0 0   |        |       | 210    | 0 0   | 425    | 0 0   |
| Tuccavy Works                                      | ...                                                                |                       |                           |       |        |       |        |       |        |       |
| Miscellaneous advances                             | ...                                                                |                       | 55                        | 0 0   |        |       |        |       | 55     | 0 0   |
| Deposits                                           | ...                                                                |                       | 700                       | 0 0   |        |       | 200    | 0 0   | 900    | 0 0   |
| Transfers                                          | ...                                                                |                       | 100                       | 0 0   |        |       |        |       | 100    | 0 0   |
|                                                    |                                                                    |                       | 30,221                    | 8 0   | 16,213 | 8 0   | 27,611 | 0 0   | 74,052 | 0 0   |
|                                                    | <i>Sundries Dr. to Disbursing Department for Cash expenditure.</i> |                       |                           |       |        |       |        |       |        |       |
| Government for P. W. receipts paid into Treasuries | ...                                                                |                       | 1,594                     | 8 0   | 913    | 8 0   | 607    | 12 0  | 3,115  | 12 0  |
| Original Works, Imperial                           | ...                                                                |                       | 17,386                    | 11 4  | 3,890  | 3 11  | 4,500  | 6 9   | 25,777 | 6 0   |
| Repairs, Imperial                                  | ...                                                                |                       | 82                        | 15 0  | 140    | 5 6   | 165    | 5 0   | 388    | 9 6   |
| Establishment, Imperial                            | ...                                                                |                       | 2,005                     | 0 0   | 1,988  | 0 0   | 2,050  | 0 0   | 6,043  | 0 0   |
| Tools and Plant, Imperial                          | ...                                                                |                       | 1,672                     | 8 0   | 310    | 0 0   |        |       | 1,982  | 8 0   |
| Original Works, Local                              | ...                                                                |                       | 314                       | 6 0   | 259    | 7 0   | 12,063 | 2 10  | 12,636 | 15 10 |
| Repairs, Local                                     | ...                                                                |                       | 13                        | 15 10 | 109    | 3 8   | 130    | 3 7   | 253    | 7 1   |
| Establishment, Local                               | ...                                                                |                       |                           |       |        |       |        |       |        |       |
| Tools and Plant, Local                             | ...                                                                |                       |                           |       |        |       |        |       |        |       |
| Stock purchases and sales, for purchases           | ...                                                                |                       | 2,495                     | 4 8   | 1,150  | 8 0   | 1,050  | 9 6   | 4,696  | 6 2   |
| Stock for expenditure on manufacture and carriage  | ...                                                                |                       | 986                       | 13 6  | 990    | 14 0  | 559    | 5 0   | 2,537  | 0 6   |
| Barrack Department                                 | ...                                                                |                       | 41                        | 0 0   | 11     | 8 0   | 130    | 0 0   | 188    | 8 0   |
| Tuccavy Works                                      | ...                                                                |                       |                           |       |        |       |        |       |        |       |
| Miscellaneous advances                             | ...                                                                |                       | 680                       | 0 0   |        |       | 50     | 0 0   | 730    | 0 0   |
| Deposits                                           | ...                                                                |                       | 1,385                     | 0 0   |        |       |        |       | 1,385  | 0 0   |
| Transfers                                          | ...                                                                |                       | 280                       | 0 0   |        |       | 40     | 0 0   | 320    | 0 0   |
| Civil Officers, for advances made to them          | ...                                                                |                       | 900                       | 0 0   | 1,700  | 0 0   | 1,000  | 0 0   | 3,600  | 0 0   |
| Profit and Loss, for Loss                          | ...                                                                |                       |                           |       |        |       | 2      | 0 0   | 2      | 0 0   |
|                                                    |                                                                    |                       | 29,811                    | 2 4   | 11,466 | 10 1  | 22,348 | 12 8  | 63,656 | 9 0   |

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| FOLIO IN LEDGER.                                                                                                |                                                                    | FOLIO IN SUB-JOURNAL. | TRANSACTIONS OF THE YEAR. |       |       |       |       |       |        |       |
|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|-----------------------|---------------------------|-------|-------|-------|-------|-------|--------|-------|
|                                                                                                                 |                                                                    |                       | 1865<br>May.              |       | June. |       | July. |       | TOTAL. |       |
|                                                                                                                 |                                                                    |                       | Rs.                       | A. P. | Rs.   | A. P. | Rs.   | A. P. | Rs.    | A. P. |
|                                                                                                                 | <i>Stock Dr. to Sundries for value of Stock received in Store.</i> |                       |                           |       |       |       |       |       |        |       |
| Government, for materials realized from old buildings                                                           | ...                                                                |                       |                           |       |       |       |       |       |        |       |
| Stock purchases and sales, for value of stock purchased                                                         | ...                                                                |                       | 3,239                     | 8 9   | 1,500 | 12 0  | 1,200 | 8 0   | 5,940  | 12 9  |
| Transfers                                                                                                       | ...                                                                |                       |                           |       |       |       |       |       |        |       |
| London supplies                                                                                                 | ...                                                                |                       |                           |       |       |       |       |       |        |       |
|                                                                                                                 |                                                                    |                       | 3,239                     | 8 9   | 1,500 | 12 0  | 1,200 | 8 0   | 5,940  | 12 9  |
|                                                                                                                 | <i>Sundries Dr. to stock for value of stock expended.</i>          |                       |                           |       |       |       |       |       |        |       |
| Original Works, Imperial                                                                                        | ...                                                                |                       | 1,434                     | 9 6   | 5,665 | 7 8   | 4,108 | 9 4   | 11,208 | 10 6  |
| Repairs, Imperial                                                                                               | ...                                                                |                       | 244                       | 8 6   | 196   | 12 9  | 313   | 0 8   | 754    | 5 11  |
| Tools and Plant, Imperial                                                                                       | ...                                                                |                       | 199                       | 0 10  | 250   | 3 11  | 201   | 14 9  | 654    | 3 6   |
| Original Works, Local                                                                                           | ...                                                                |                       | 39                        | 10 0  | 73    | 9 10  | 126   | 14 10 | 240    | 2 8   |
| Repairs, Local                                                                                                  | ...                                                                |                       |                           |       |       |       |       |       |        |       |
| Tools and Plant, Local                                                                                          | ...                                                                |                       |                           |       |       |       |       |       |        |       |
| Stock purchases and sales, for value of sales                                                                   | ...                                                                |                       | 401                       | 0 0   |       |       |       |       | 401    | 0 0   |
| Stock for manufacture of Stock                                                                                  | ...                                                                |                       | 5,962                     | 6 8   | 2,315 | 0 0   | 1,399 | 10 0  | 9,677  | 0 8   |
| Barrack Department                                                                                              | ...                                                                |                       | 102                       | 0 0   | 15    | 8 0   | 70    | 6 0   | 187    | 14 0  |
| Transfers                                                                                                       | ...                                                                |                       | 1,700                     | 0 0   |       |       |       |       | 1,700  | 0 0   |
| Profit and Loss                                                                                                 | ...                                                                |                       | 130                       | 0 0   |       |       |       |       | 130    | 0 0   |
|                                                                                                                 |                                                                    |                       | 10,216                    | 3 6   | 8,516 | 10 2  | 6,223 | 7 7   | 24,956 | 5 3   |
|                                                                                                                 | <i>Corrections.</i>                                                |                       |                           |       |       |       |       |       |        |       |
| Repairs Dr. to original works, for part of expenditure on Alyghur and Muttra Road erroneously debited to latter | ...                                                                |                       |                           |       |       |       | 150   | 0 0   | 150    | 0 0   |
|                                                                                                                 |                                                                    |                       |                           |       |       |       | 150   | 0 0   | 150    | 0 0   |

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| Folio in<br>Ledger.                                                                                                       | Folio in Sub-<br>Journal. | TRANSACTIONS OF THE YEAR. |       |       |     |     |     |        | TOTAL. |       |
|---------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|-------|-------|-----|-----|-----|--------|--------|-------|
|                                                                                                                           |                           | 1865<br>May.              | June. | July. |     |     |     |        | Rs.    | A. P. |
| CLOSING ENTRIES.                                                                                                          |                           |                           |       |       |     |     |     |        |        |       |
| <i>Government Dr. to Sundries for charges<br/>at debit of following accounts<br/>written off at the end of the year.</i>  |                           |                           |       |       |     |     |     |        |        |       |
| CR.                                                                                                                       |                           |                           |       |       |     |     |     |        |        |       |
| Original Works, Imperial                                                                                                  | ...                       | ...                       | ...   | ...   | ... | ... | ... | 36,836 | 0      | 6     |
| Repairs, Imperial                                                                                                         | ...                       | ...                       | ...   | ...   | ... | ... | ... | 1,192  | 13     | 0     |
| Establishment, Imperial                                                                                                   | ...                       | ...                       | ...   | ...   | ... | ... | ... | 6,043  | 0      | 0     |
| Tools and Plant, Imperial                                                                                                 | ...                       | ...                       | ...   | ...   | ... | ... | ... | 1,982  | 8      | 0     |
| Original Works, Local                                                                                                     | ...                       | ...                       | ...   | ...   | ... | ... | ... | 13,391 | 5      | 9     |
| Repairs, Local                                                                                                            | ...                       | ...                       | ...   | ...   | ... | ... | ... | 493    | 9      | 9     |
| Transfers                                                                                                                 | ...                       | ...                       | ...   | ...   | ... | ... | ... | 2,020  | 0      | 0     |
| Civil Officers                                                                                                            | ...                       | ...                       | ...   | ...   | ... | ... | ... | 3,600  | 0      | 0     |
| Profit and Loss                                                                                                           | ...                       | ...                       | ...   | ...   | ... | ... | ... | 132    | 0      | 0     |
|                                                                                                                           |                           |                           |       |       |     |     |     | 65,691 | 5      | 0     |
| <i>Sundries Dr. to Government for charges<br/>at credit of following accounts<br/>written off at the end of the year.</i> |                           |                           |       |       |     |     |     |        |        |       |
| DR.                                                                                                                       |                           |                           |       |       |     |     |     |        |        |       |
| Revenue, Imperial                                                                                                         | ...                       | ...                       | ...   | ...   | ... | ... | ... | 1,547  | 0      | 0     |
| Transfers                                                                                                                 | ...                       | ...                       | ...   | ...   | ... | ... | ... | 100    | 0      | 0     |
| Barrack Department for profit on }<br>transactions during the year ... }                                                  | ...                       | ...                       | ...   | ...   | ... | ... | ... | 21     | 14     | 0     |
|                                                                                                                           |                           |                           |       |       |     |     |     | 1,668  | 14     | 0     |
| <i>Sundries Dr. to Sundries for closing<br/>Balances.</i>                                                                 |                           |                           |       |       |     |     |     |        |        |       |
| DR.                                                                                                                       |                           |                           |       |       |     |     |     |        |        |       |
| Government                                                                                                                | ...                       | ...                       | ...   | ...   | ... | ... | ... | 15,589 | 4      | 8     |
| Purchases and sales of stock                                                                                              | ...                       | ...                       | ...   | ...   | ... | ... | ... | 1,355  | 4      | 4     |
| Deposits                                                                                                                  | ...                       | ...                       | ...   | ...   | ... | ... | ... | 915    | 0      | 0     |
|                                                                                                                           |                           |                           |       |       |     |     |     | 17,859 | 9      | 0     |
| CR.                                                                                                                       |                           |                           |       |       |     |     |     |        |        |       |
| Disbursing Department                                                                                                     | ...                       | ...                       | ...   | ...   | ... | ... | ... | 14,405 | 8      | 2     |
| Stock                                                                                                                     | ...                       | ...                       | ...   | ...   | ... | ... | ... | 2,671  | 0      | 10    |
| Miscellaneous Advances                                                                                                    | ...                       | ...                       | ...   | ...   | ... | ... | ... | 780    | 0      | 0     |
|                                                                                                                           |                           |                           |       |       |     |     |     | 17,859 | 9      | 0     |

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Form

ALYGHUR DIVISION

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| ESTIMATE.                                                    |         | APPROPRIATION. |         | PARTICULARS.                              | BALANCE FROM PREVIOUS YEAR. | TRANSACTIONS OF THE YEAR. |            |             |  |              | GRAND TOTAL. |
|--------------------------------------------------------------|---------|----------------|---------|-------------------------------------------|-----------------------------|---------------------------|------------|-------------|--|--------------|--------------|
| No.                                                          | Amount. | No.            | Amount. |                                           |                             | 1865 May.                 | June.      | July.       |  | TOTAL.       |              |
|                                                              |         |                |         |                                           | Rs. A. P.                   | Rs. A. P.                 | Rs. A. P.  | Rs. A. P.   |  | Rs. A. P.    | Rs. A. P.    |
| <i>Detail of Revenue, Imperial.</i>                          |         |                |         |                                           |                             |                           |            |             |  |              |              |
|                                                              |         |                |         | Tolls, dues, fines, and refunds ..        | ...                         | ...                       | 25 0 0     | 27 12 0     |  | 52 12 0      |              |
|                                                              |         |                |         | Rents of buildings ..                     | ...                         | 180 0 0                   | 100 0 0    | 100 0 0     |  | 380 0 0      |              |
|                                                              |         |                |         | Sales of produce ..                       | ...                         | ...                       | 200 0 0    | ...         |  | 200 0 0      |              |
|                                                              |         |                |         | Sales of buildings ..                     | ...                         | 140 0 0                   | 275 0 0    | ...         |  | 415 0 0      |              |
|                                                              |         |                |         | Sales of unserviceable Tools and Plant .. | ...                         | 500 0 0                   | ...        | ...         |  | 500 0 0      |              |
|                                                              |         |                |         | TOTAL                                     | ...                         | 820 0 0                   | 600 0 0    | 127 12 0    |  | 1,547 12 0   |              |
| <i>Revenue Local (would be detailed in same way).</i>        |         |                |         |                                           |                             |                           |            |             |  |              |              |
| <i>Cash Expenditure against Imperial Grants.</i>             |         |                |         |                                           |                             |                           |            |             |  |              |              |
|                                                              |         |                |         | Original Works ..                         | ...                         | 17,386 11 4               | 3,890 3 11 | 4,500 6 9   |  | 25,777 6 0   |              |
|                                                              |         |                |         | Repairs ..                                | ...                         | 82 15 0                   | 110 5 6    | 165 5 0     |  | 388 9 6      |              |
|                                                              |         |                |         | Establishment ..                          | ...                         | 2,005 0 0                 | 1,988 0 0  | 2,050 0 0   |  | 6,043 0 0    |              |
|                                                              |         |                |         | Tools and Plant ..                        | ...                         | 1,672 8 0                 | 310 0 0    | ...         |  | 1,982 8 0    |              |
|                                                              |         |                |         |                                           | ...                         | 21,117 2 4                | 6,328 9 5  | 6,715 11 9  |  | 34,151 7 6   |              |
| <i>Stock Expenditure against Imperial Grants.</i>            |         |                |         |                                           |                             |                           |            |             |  |              |              |
|                                                              |         |                |         | Original Works ..                         | ...                         | 1,431 9 6                 | 5,665 7 8  | 4,108 9 4   |  | 11,205 10 6  |              |
|                                                              |         |                |         | Repairs ..                                | ...                         | 199 0 10                  | 250 3 11   | 204 14 9    |  | 654 3 6      |              |
|                                                              |         |                |         | Tools and Plant ..                        | ...                         | ...                       | ...        | ...         |  | ...          |              |
|                                                              |         |                |         |                                           | ...                         | 1,633 10 4                | 5,915 11 7 | 4,313 8 1   |  | 11,862 11 0  |              |
| <i>Expenditure, Cash and Stock, against Imperial Grants.</i> |         |                |         |                                           |                             |                           |            |             |  |              |              |
|                                                              |         |                |         | Original Works ..                         | ...                         | 18,821 4 10               | 9,555 11 7 | 8,609 0 1   |  | 36,986 0 6   |              |
|                                                              |         |                |         | Repairs ..                                | ...                         | 281 15 10                 | 390 9 5    | 370 3 9     |  | 1,042 13 0   |              |
|                                                              |         |                |         | Establishments ..                         | ...                         | 2,005 0 0                 | 1,988 0 0  | 2,050 0 0   |  | 6,043 0 0    |              |
|                                                              |         |                |         | Tools and Plant ..                        | ...                         | 1,672 8 0                 | 310 0 0    | ...         |  | 1,982 8 0    |              |
|                                                              |         |                |         |                                           | ...                         | 22,780 12 8               | 12,244 5 0 | 11,029 3 10 |  | 46,054 5 6   |              |
| <i>Cash Expenditure against Local Grants.</i>                |         |                |         |                                           |                             |                           |            |             |  |              |              |
|                                                              |         |                |         | Original Works ..                         | ...                         | 314 6 0                   | 259 7 0    | 12,063 2 10 |  | 12,636 15 10 |              |
|                                                              |         |                |         | Repairs ..                                | ...                         | 13 15 10                  | 109 3 8    | 130 3 7     |  | 253 7 1      |              |
|                                                              |         |                |         | Establishment ..                          | ...                         | ...                       | ...        | ...         |  | ...          |              |
|                                                              |         |                |         | Tools and Plant ..                        | ...                         | ...                       | ...        | ...         |  | ...          |              |
|                                                              |         |                |         |                                           | ...                         | 328 5 10                  | 368 10 8   | 12,193 6 5  |  | 12,890 6 11  |              |
| <i>Stock Expenditure against Local Grants.</i>               |         |                |         |                                           |                             |                           |            |             |  |              |              |
|                                                              |         |                |         | Original Works ..                         | ...                         | 211 8 6                   | 196 12 9   | 313 0 8     |  | 751 5 11     |              |
|                                                              |         |                |         | Repairs ..                                | ...                         | 39 10 0                   | 73 9 10    | 126 14 10   |  | 240 2 8      |              |
|                                                              |         |                |         | Tools and Plant ..                        | ...                         | ...                       | ...        | ...         |  | ...          |              |
|                                                              |         |                |         |                                           | ...                         | 281 2 6                   | 270 6 7    | 438 15 6    |  | 994 8 7      |              |
| <i>Expenditure Cash and Stock against Local Grants.</i>      |         |                |         |                                           |                             |                           |            |             |  |              |              |
|                                                              |         |                |         | Original Works ..                         | ...                         | 558 11 6                  | 456 8 9    | 12,376 3 6  |  | 13,391 5 9   |              |
|                                                              |         |                |         | Repairs ..                                | ...                         | 59 9 10                   | 182 13 6   | 257 2 5     |  | 499 9 9      |              |
|                                                              |         |                |         | Establishment ..                          | ...                         | ...                       | ...        | ...         |  | ...          |              |
|                                                              |         |                |         | Tools and Plant ..                        | ...                         | ...                       | ...        | ...         |  | ...          |              |
|                                                              |         |                |         |                                           | ...                         | 612 8 4                   | 639 1 3    | 12,633 5 11 |  | 13,884 15 6  |              |

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| ESTIMATE.                                   |         | APPROPRIATION. |         | PARTICULARS.                         | BALANCE FROM PREVIOUS YEAR. | TRANSACTION OF THE YEAR. |             |             |  |             | GRAND TOTAL. |
|---------------------------------------------|---------|----------------|---------|--------------------------------------|-----------------------------|--------------------------|-------------|-------------|--|-------------|--------------|
| No.                                         | Amount. | No.            | Amount. |                                      |                             | 1865 May.                | June.       | July.       |  | Total.      |              |
|                                             |         |                |         |                                      |                             | Rs. A. P.                | Rs. A. P.   | Rs. A. P.   |  | Rs. A. P.   |              |
| <i>Detail of Original Works, Imperial.</i>  |         |                |         |                                      |                             |                          |             |             |  |             |              |
|                                             |         |                |         | Military ..                          | ...                         | 861 10 1                 | 1,024 14 11 | 448 14 7    |  | 2,335 7 7   |              |
|                                             |         |                |         | Civil Buildings ..                   | ...                         | 13,232 4 9               | 4,877 3 10  | 3,073 9 4   |  | 21,183 1 11 |              |
|                                             |         |                |         | Agricultural ..                      | ...                         | 4,727 6 0                | 3,654 9 0   | 5,085 8 0   |  | 13,467 7 0  |              |
|                                             |         |                |         | Communications ..                    | ...                         | ...                      | ...         | ...         |  | ...         |              |
|                                             |         |                |         | Miscellaneous Public Improvements .. | ...                         | ...                      | ...         | ...         |  | ...         |              |
|                                             |         |                |         |                                      | ...                         | 18,821 4 10              | 9,556 11 9  | 8,607 15 11 |  | 36,986 0 6  |              |
| <i>Detail of Repairs, Imperial.</i>         |         |                |         |                                      |                             |                          |             |             |  |             |              |
|                                             |         |                |         | Military ..                          | ...                         | 279 7 10                 | 390 9 5     | 370 3 9     |  | 1,040 5 0   |              |
|                                             |         |                |         | Civil Buildings ..                   | ...                         | 2 8 0                    | ...         | ...         |  | 2 8 0       |              |
|                                             |         |                |         | Agricultural ..                      | ...                         | ...                      | ...         | ...         |  | ...         |              |
|                                             |         |                |         | Communications ..                    | ...                         | ...                      | ...         | ...         |  | ...         |              |
|                                             |         |                |         | Miscellaneous Public Improvements .. | ...                         | ...                      | ...         | ...         |  | ...         |              |
|                                             |         |                |         |                                      | ...                         | 281 15 10                | 390 9 5     | 370 3 9     |  | 1,042 13 0  |              |
| <i>Detail of Establishments, Imperial.</i>  |         |                |         |                                      |                             |                          |             |             |  |             |              |
|                                             |         |                |         | Salaries ..                          | ...                         | 1,760 0 0                | 1,760 0 0   | 1,760 0 0   |  | 5,280 0 0   |              |
|                                             |         |                |         | Travelling Allowances ..             | ...                         | 180 0 0                  | 150 0 0     | 200 0 0     |  | 530 0 0     |              |
|                                             |         |                |         | Contingencies ..                     | ...                         | 65 0 0                   | 78 0 0      | 90 0 0      |  | 233 0 0     |              |
|                                             |         |                |         |                                      | ...                         | 2,005 0 0                | 1,998 0 0   | 2,050 0 0   |  | 6,043 0 0   |              |
| <i>Detail of Tools and Plant, Imperial.</i> |         |                |         |                                      |                             |                          |             |             |  |             |              |
|                                             |         |                |         | Purchase and manufacture ..          | ...                         | 1,670 0 0                | 310 0 0     | ...         |  | 1,980 0 0   |              |
|                                             |         |                |         | Repairs ..                           | ...                         | 2 8 0                    | ...         | ...         |  | 2 8 0       |              |
|                                             |         |                |         | Carriage from place to place ..      | ...                         | ...                      | ...         | ...         |  | ...         |              |
|                                             |         |                |         |                                      | ...                         | 1,672 8 0                | 310 0 0     | ...         |  | 1,982 8 0   |              |
| <i>Detail of Original Works, Local.</i>     |         |                |         |                                      |                             |                          |             |             |  |             |              |
|                                             |         |                |         | Civil Buildings ..                   | ...                         | 558 14 6                 | 456 3 9     | ...         |  | 1,015 2 3   |              |
|                                             |         |                |         | Agricultural ..                      | ...                         | ...                      | ...         | 876 3 6     |  | 876 3 6     |              |
|                                             |         |                |         | Communications ..                    | ...                         | ...                      | ...         | 11,500 0 0  |  | 11,500 0 0  |              |
|                                             |         |                |         | Miscellaneous Public Improvements .. | ...                         | ...                      | ...         | ...         |  | ...         |              |
|                                             |         |                |         |                                      | ...                         | 558 14 6                 | 456 3 9     | 12,376 3 6  |  | 13,391 5 9  |              |
| <i>Detail of Repairs, Local.</i>            |         |                |         |                                      |                             |                          |             |             |  |             |              |
|                                             |         |                |         | Civil Buildings ..                   | ...                         | 32 15 6                  | 146 3 4     | 123 5 9     |  | 302 8 7     |              |
|                                             |         |                |         | Agricultural ..                      | ...                         | 20 10 4                  | 36 10 2     | 133 12 8    |  | 191 1 2     |              |
|                                             |         |                |         | Communications ..                    | ...                         | ...                      | ...         | ...         |  | ...         |              |
|                                             |         |                |         | Miscellaneous Public Improvement ..  | ...                         | ...                      | ...         | ...         |  | ...         |              |
|                                             |         |                |         |                                      | ...                         | 53 9 10                  | 192 13 6    | 257 2 5     |  | 493 9 9     |              |
| <i>Detail of Establishments, Local.</i>     |         |                |         |                                      |                             |                          |             |             |  |             |              |
|                                             |         |                |         | Salaries ..                          | ...                         | ...                      | ...         | ...         |  | ...         |              |
|                                             |         |                |         | Travelling Allowances ..             | ...                         | ...                      | ...         | ...         |  | ...         |              |
|                                             |         |                |         | Contingencies ..                     | ...                         | ...                      | ...         | ...         |  | ...         |              |

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ALYGHUR DIVISION

| ESTIMATE. |               | APPROPRIATION. |         | PARTICULARS.                                                                                    | BALANCE FROM PREVIOUS YEAR. | TRANSACTIONS OF THE YEAR. |             |           |  |  |  | GRAND TOTAL. |             |
|-----------|---------------|----------------|---------|-------------------------------------------------------------------------------------------------|-----------------------------|---------------------------|-------------|-----------|--|--|--|--------------|-------------|
| No.       | Amount.       | No.            | Amount. |                                                                                                 |                             | 1865. May.                | June.       | July.     |  |  |  |              |             |
|           | Rs.           |                | Rs.     |                                                                                                 | Rs. A. P.                   | Rs. A. P.                 | Rs. A. P.   | Rs. A. P. |  |  |  | Rs. A. P.    | Rs. A. P.   |
|           | 675           | 675            |         | <i>Detail of Original Works, Military, Imperial.</i>                                            |                             |                           |             |           |  |  |  |              |             |
|           | 2,173         | 1,400          |         | Covered passage between two Barracks used as a Hospital ...                                     |                             | 630 9 2                   |             |           |  |  |  | 630 9 2      | 630 9 2     |
|           |               |                |         | Out-offices for Non-Commissioned Officers' quarters at Muttra ...                               | 718 8 6                     | 186 2 11                  | 936 4 2     | 350 2 9   |  |  |  | 1,472 9 10   | 2,221 2 4   |
|           |               |                |         | Petty new works not exceeding Rs. 200 each ...                                                  |                             | 41 11 0                   | 88 10 9     | 98 11 10  |  |  |  | 232 4 7      | 232 4 7     |
|           |               |                |         |                                                                                                 | 718 8 6                     | 861 10 1                  | 1,024 14 11 | 448 14 7  |  |  |  | 2,335 7 7    | 3,084 0 1   |
|           |               |                |         | <i>Detail of Original Works, Civil Buildings, Imperial.</i>                                     |                             |                           |             |           |  |  |  |              |             |
|           | 86,583 B E 37 | 15,000 5,000   |         | Jail at Alyghur ...                                                                             | 28,150 0 0                  | 12,800 0 0                | 4,000 0 0   | 2,500 0 0 |  |  |  | 19,300 0 0   | 47,450 0 0  |
|           | 4,247         | 2,000          |         | Church at Alyghur ...                                                                           | 1,246 0 7                   | 432 4 9                   | 877 3 10    | 573 9 4   |  |  |  | 1,883 1 11   | 3,129 2 6   |
|           |               |                |         |                                                                                                 | 29,396 0 7                  | 13,232 4 9                | 4,877 3 10  | 3,073 9 4 |  |  |  | 21,183 1 11  | 50,579 2 6  |
|           |               |                |         | <i>Detail of Original Works, Agricultural, Imperial. (Detail as usual).</i>                     |                             |                           |             |           |  |  |  |              |             |
|           |               |                |         | <i>Detail of Original Works, Communications, Imperial.</i>                                      |                             |                           |             |           |  |  |  |              |             |
|           | 12,227 55,607 |                |         | Neela Bridge ...                                                                                | 2,750 0 0                   | 1,953 6 0                 | 1,698 12 0  | 2,317 8 0 |  |  |  | 5,999 10 0   | 8,749 10 0  |
|           | 11,200        |                |         | 1st Section, Alyghur and Muttra Road ...                                                        | 27,413 0 0                  | 2,344 0 0                 | 1,587 13 0  | 1,862 0 0 |  |  |  | 5,848 13 0   | 33,058 13 0 |
|           |               |                |         | Collection of metal for 2nd Section of the Alyghur and Muttra Road ...                          | 200 0 0                     | 430 0 0                   | 368 0 0     | 876 0 0   |  |  |  | 1,674 0 0    | 1,874 0 0   |
|           |               |                |         |                                                                                                 | 30,363 0 0                  | 4,727 6 0                 | 3,654 9 0   | 5,085 8 0 |  |  |  | 13,167 7 0   | 43,830 7 0  |
|           |               |                |         | *Deduct correction ...                                                                          |                             |                           |             | 150 0 0   |  |  |  | 150 0 0      | 150 0 0     |
|           |               |                |         |                                                                                                 |                             |                           |             | 4,935 8 0 |  |  |  | 13,317 7 0   | 43,680 7 0  |
|           |               |                |         | <i>Detail of Original Works, Miscellaneous Public Improvement, Imperial. (Detail as usual).</i> |                             |                           |             |           |  |  |  |              |             |
|           |               |                |         | <i>Detail of manufacture and purchase of Tools and Plant.</i>                                   |                             |                           |             |           |  |  |  |              |             |
|           | 1,200 1,250   |                |         | Making an Iron Roller at Hattaras                                                               | 460 0 0                     | 410 0 0                   | 310 0 0     |           |  |  |  | 720 0 0      | 1,180 0 0   |
|           |               |                |         | Purchase of 500 shovels at Muttra ...                                                           |                             | 1,260 0 0                 |             |           |  |  |  | 1,260 0 0    | 1,260 0 0   |
|           |               |                |         | Petty repairs to Tools at Alyghur and Muttra ...                                                |                             | 2 8 0                     |             |           |  |  |  | 2 8 0        | 2 8 0       |
|           |               |                |         |                                                                                                 | 460 0 0                     | 1,672 8 0                 | 310 0 0     |           |  |  |  | 1,982 8 0    | 2,412 8 0   |
|           |               |                |         | <i>Detail of Repairs, Military, Imperial.</i>                                                   |                             |                           |             |           |  |  |  |              |             |
|           | 506           |                |         | Annual repairs to European Cavalry Barracks at Muttra ...                                       | 100 0 0                     | 91 11 10                  | 130 5 8     | 370 3 9   |  |  |  | 595 8 3      | 695 8 3     |
|           |               |                |         | Petty repairs not exceeding Rs. 200 each ...                                                    |                             | 181 9 0                   | 263 3 9     |           |  |  |  | 447 12 9     | 447 12 9    |
|           |               |                |         |                                                                                                 | 100 0 0                     | 279 7 10                  | 393 9 5     | 370 3 9   |  |  |  | 1,013 5 0    | 1,143 5 0   |
|           |               |                |         | <i>Detail of Repairs, Civil Buildings, Imperial.</i>                                            |                             |                           |             |           |  |  |  |              |             |
|           |               |                |         | Petty repairs not exceeding Rs. 200 each ...                                                    |                             | 2 8 0                     |             |           |  |  |  | 2 8 0        | 2 8 0       |
|           |               |                |         |                                                                                                 |                             | 2 8 0                     |             |           |  |  |  | 2 8 0        | 2 8 0       |
|           |               |                |         | <i>Detail of Repairs, Agricultural, Imperial. (Detail as usual).</i>                            |                             |                           |             |           |  |  |  |              |             |
|           |               |                |         | <i>Detail of Repairs—Communications.</i>                                                        |                             |                           |             |           |  |  |  |              |             |
|           |               |                |         | Correction, Alyghur and Muttra Road ...                                                         |                             |                           |             | 150 0 0   |  |  |  | 150 0 0      | 150 0 0     |
|           |               |                |         |                                                                                                 |                             |                           |             | 150 0 0   |  |  |  | 150 0 0      | 150 0 0     |

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No. 51.—contd.

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SUB-JOURNAL, 1865-66.

| ESTIMATE. |             | APPROPRIATION. |         | PARTICULARS.                                                                          | BALANCE FROM PREVIOUS YEAR. | TRANSACTIONS OF THE YEAR. |           |            |  |  |  | GRAND TOTAL. |            |
|-----------|-------------|----------------|---------|---------------------------------------------------------------------------------------|-----------------------------|---------------------------|-----------|------------|--|--|--|--------------|------------|
| No.       | Amount.     | No.            | Amount. |                                                                                       |                             | 1865 May.                 | June.     | July.      |  |  |  |              |            |
|           | Rs.         |                | Rs.     |                                                                                       | Rs. A. P.                   | Rs. A. P.                 | Rs. A. P. | Rs. A. P.  |  |  |  | Rs. A. P.    | Rs. A. P.  |
|           |             |                |         | <i>Detail of Original Works, Civil Buildings, Local. (Detail as usual.)</i>           |                             |                           |           |            |  |  |  |              |            |
|           |             |                |         | <i>Detail of Original Works, Agricultural, Local.</i>                                 |                             |                           |           |            |  |  |  |              |            |
|           | 4,400 B.E.  | 2,500          |         | Renewing wall of Tank near Hattaras ...                                               | 390 0 0                     | 558 14 4                  | 456 3 9   | 876 3 6    |  |  |  | 1,891 5 9    | 2,281 5 9  |
|           |             |                |         |                                                                                       | 390 0 0                     | 558 14 6                  | 456 3 9   | 876 3 6    |  |  |  | 1,891 5 9    | 2,281 5 9  |
|           |             |                |         | <i>Detail of Original Works, Communications, Local. (Detail as usual.)</i>            |                             |                           |           |            |  |  |  |              |            |
|           |             |                |         | <i>Detail of Original Works, Miscellaneous Public Improvement, Local.</i>             |                             |                           |           | 11,500 0 0 |  |  |  | 11,500 0 0   | 11,500 0 0 |
|           | 45,000 B.E. | 10,000         |         | Water-supply channel from the Ganges Canal ...                                        |                             |                           |           | 11,500 0 0 |  |  |  | 11,500 0 0   | 11,500 0 0 |
|           |             |                |         | <i>Detail of Repairs, Civil Buildings, Local. (Detail as usual.)</i>                  |                             |                           |           |            |  |  |  |              |            |
|           |             |                |         | <i>Detail of Repairs, Agricultural, Local.</i>                                        |                             |                           |           |            |  |  |  |              |            |
|           | 476         |                |         | Repairs to earth work of the Neela Bund, near Hattaras ...                            |                             | 32 15 6                   | 146 3 4   | 123 5 9    |  |  |  | 302 8 7      | 302 8 7    |
|           |             |                |         |                                                                                       |                             | 32 15 6                   | 146 3 4   | 123 5 9    |  |  |  | 302 8 7      | 302 8 7    |
|           |             |                |         | <i>Detail of Repairs, Communications, Local.</i>                                      |                             |                           |           |            |  |  |  |              |            |
|           |             |                |         | Petty repairs not exceeding Rs. 200 each ...                                          |                             | 20 10 4                   | 36 10 2   | 133 12 8   |  |  |  | 191 1 2      | 191 1 2    |
|           |             |                |         |                                                                                       |                             | 20 10 4                   | 36 10 2   | 133 12 8   |  |  |  | 191 1 2      | 191 1 2    |
|           |             |                |         | <i>Detail of Repairs, Miscellaneous Public Improvement, Local. (Detail as usual.)</i> |                             |                           |           |            |  |  |  |              |            |
|           |             |                |         | <i>Detail of Deposits received.</i>                                                   |                             |                           |           |            |  |  |  |              |            |
|           |             |                |         | Security of Narain Sing, Contractor ...                                               | 500 0 0                     |                           |           |            |  |  |  | 500 0 0      | 500 0 0    |
|           |             |                |         | of Devi Deen, Store-keeper ...                                                        | 200 0 0                     |                           |           |            |  |  |  | 200 0 0      | 200 0 0    |
|           |             |                |         | of Toolsee Ram, Contractor ...                                                        | 500 0 0                     |                           |           |            |  |  |  | 500 0 0      | 500 0 0    |
|           |             |                |         | of Ali Bux, Contractor ...                                                            | 200 0 0                     |                           |           |            |  |  |  | 200 0 0      | 200 0 0    |
|           |             |                |         | of Ram Pershad, Sub-Overseer ...                                                      |                             | 200 0 0                   |           |            |  |  |  | 200 0 0      | 200 0 0    |
|           |             |                |         | of Khettermohun Banerjee, Contractor ...                                              |                             | 500 0 0                   |           |            |  |  |  | 500 0 0      | 500 0 0    |
|           |             |                |         | of Gunput Lal, Store-keeper ...                                                       |                             |                           |           | 200 0 0    |  |  |  | 200 0 0      | 200 0 0    |
|           |             |                |         |                                                                                       | 1,400 0 0                   | 700 0 0                   |           |            |  |  |  | 900 0 0      | 2,300 0 0  |
|           |             |                |         | <i>Detail of Deposits refunded.</i>                                                   |                             |                           |           |            |  |  |  |              |            |
|           |             |                |         | Security of Maun Sing, Contractor, on completion of his contract ...                  |                             | 500 0 0                   |           |            |  |  |  | 500 0 0      | 500 0 0    |
|           |             |                |         | of Devi Deen, Store-keeper on resignation ...                                         |                             | 200 0 0                   |           |            |  |  |  | 200 0 0      | 200 0 0    |
|           |             |                |         | of Ram Pershad, Sub-Overseer, remitted to Government Savings Bank ...                 |                             | 200 0 0                   |           |            |  |  |  | 200 0 0      | 200 0 0    |
|           |             |                |         | of Khettermohun Banerjee, Government Promissory note purchased ...                    |                             | 485 0 0                   |           |            |  |  |  | 485 0 0      | 485 0 0    |
|           |             |                |         |                                                                                       |                             | 1,385 0 0                 |           |            |  |  |  | 1,385 0 0    | 1,385 0 0  |

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K

LEDGER, ALYGIUR DIVISION.

| INDEX.                    |     |     |     |     | <i>Folio.</i> |
|---------------------------|-----|-----|-----|-----|---------------|
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| Revenue, Imperial         | ... | ... | ... | ... | 1             |
| Revenue, Local            | ... | ... | ... | ... | 1             |
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| Tools and Plant, Imperial | ... | ... | ... | ... | 2             |
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| Miscellaneous Advances... | ... | ... | ... | ... | 5             |
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## Form No. 52.—Para 38.

ALYGHUR DIVISION LEDGER, 1865-66.

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GOVERNMENT.

|       |                              | Rs.   | A. P. | Rs.    | A. P. |        |                         | Rs.    | A. P. | Rs.    | A. P. |
|-------|------------------------------|-------|-------|--------|-------|--------|-------------------------|--------|-------|--------|-------|
| 1865. |                              |       |       |        |       | 1865.  |                         |        |       |        |       |
| May   | To Disbursing Department ... | 1,594 | 8 0   | 1,594  | 8 0   | May.   | By Balance ... ..       |        |       | 12,106 | 8 0   |
| June  | " " " ...                    | 913   | 8 0   | 913    | 8 0   | "      | " Disbursing Department |        |       |        |       |
| July  | " " " ...                    | 607   | 12 0  | 607    | 12 0  | "      | Treasury Credits ...    | 28,000 | 0 0   |        |       |
|       |                              |       |       |        |       | "      | Income Tax ... ..       | 37     | 0 0   | 28,037 | 0 0   |
|       |                              |       |       |        |       | June.  | " Disbursing Department |        |       |        |       |
|       |                              |       |       |        |       | "      | Treasury Credits ...    | 15,500 | 0 0   |        |       |
|       |                              |       |       |        |       | "      | Income Tax ... ..       | 37     | 0 0   | 15,537 | 0 0   |
| 1866. |                              |       |       |        |       | July.  | " Disbursing Department |        |       |        |       |
| April | " Sundries ... ..            |       |       | 65,691 | 5 0   | "      | Treasury Credits ...    | 27,000 | 0 0   |        |       |
|       |                              |       |       | 68,807 | 1 0   | "      | Income Tax ... ..       | 47     | 0 0   | 27,047 | 0 0   |
|       |                              |       |       |        |       | 1866.  |                         |        |       |        |       |
|       |                              |       |       |        |       | April. | " Sundries ... ..       |        |       | 1,668  | 14 0  |
|       | Balance ... ..               |       |       | 15,589 | 4 8   |        |                         |        |       |        |       |
|       |                              |       |       | 84,396 | 5 8   |        |                         |        |       | 84,396 | 5 8   |

DISBURSING DEPARTMENT.

| 1865. |            |     |     |     |        |     |       |        |    | 1866. |             |         |     |     |        |        |     |        |        |    |   |
|-------|------------|-----|-----|-----|--------|-----|-------|--------|----|-------|-------------|---------|-----|-----|--------|--------|-----|--------|--------|----|---|
|       |            |     |     | Rs. | A.     | P.  | Rs.   | A.     | P. |       |             |         |     | Rs. | A.     | P.     | Rs. | A.     | P.     |    |   |
| May   | To Balance | ... | ... | ... | ...    | ... | 4,010 | 1      | 3  | May   | By Sundries | ...     | ... | ... | 29,841 | 2      | 4   | 29,841 | 2      | 4  |   |
|       | " Sundries | ... | ... | ... | 30,224 | 8   | 0     | 30,224 | 8  | 0     | June        | " "     | ... | ... | ...    | 11,466 | 10  | 1      | 11,466 | 10 | 1 |
| June  | " "        | ... | ... | ... | 16,213 | 8   | 0     | 16,213 | 8  | 0     | July        | " "     | ... | ... | ...    | 22,348 | 12  | 8      | 22,348 | 12 | 8 |
| July  | " "        | ... | ... | ... | 27,614 | 0   | 0     | 27,614 | 0  | 0     |             |         |     |     |        |        |     | 53,656 | 9      | 1  |   |
|       |            |     |     |     |        |     |       |        |    | 1866. | April       | Balance | ... | ... | ...    | ...    | ... | 14,405 | 8      | 2  |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |
|       |            |     |     |     |        |     |       |        |    |       |             |         |     |     |        |        |     |        |        |    |   |

## REVENUE, IMPERIAL.

|       |                  |     |     |     |     | R.    | A. | P. |       |                              |  | R.  | A. | P. |  |  | R.    | A. | P. |
|-------|------------------|-----|-----|-----|-----|-------|----|----|-------|------------------------------|--|-----|----|----|--|--|-------|----|----|
| 1866. |                  |     |     |     |     |       |    |    | 1865. |                              |  |     |    |    |  |  |       |    |    |
| April | To Government... | ... | ... | ... | ... | 1,547 | 0  | 0  | May   | By Disbursing Department ... |  | 820 | 0  | 0  |  |  | 820   | 0  | 0  |
|       |                  |     |     |     |     |       |    |    | June  | " " "                        |  | 600 | 0  | 0  |  |  | 600   | 0  | 0  |
|       |                  |     |     |     |     |       |    |    | July  | " " "                        |  | 127 | 0  | 0  |  |  | 127   | 0  | 0  |
|       |                  |     |     |     |     | 1,547 | 0  | 0  |       |                              |  |     |    |    |  |  | 1,457 | 0  | 0  |

## REVENUE, LOCAL.

[illegible]



( 4 )

( 38 )

( 5 )

|       |                              | Rs.   | A. | P. | Rs.   | A. | P. |       |                  | Rs. | A. | P. | Rs.   | A. | P. |
|-------|------------------------------|-------|----|----|-------|----|----|-------|------------------|-----|----|----|-------|----|----|
| 1865. |                              | 900   | 0  | 0  | 900   | 0  | 0  | 1866. |                  |     |    |    |       |    |    |
| May   | To Disbursing Department ... | 1,700 | 0  | 0  | 1,700 | 0  | 0  | April | By Government... |     |    |    | 3,600 | 0  | 0  |
| June  | " " "                        | 1,000 | 0  | 0  | 1,600 | 0  | 0  |       |                  |     |    |    |       |    |    |
| July  | " " "                        |       |    |    |       |    |    |       |                  |     |    |    | 3,600 | 0  | 0  |
|       |                              |       |    |    | 3,600 | 0  | 0  |       |                  |     |    |    |       |    |    |

Form No. 52.--contd.

ALYGHUR DIVISION LEDGER, 1865-66.

( 6 )

LONDON SUPPLIES. •

[illegible]

PROFIT AND LOSS.

[illegible]

## BALANCE.

EXPENDITURE.

| 1866. |                              | Rs. | A. P. | Rs.    | A. P. | 1866. |                                 | Rs. | A. P. | Rs.    | A. P. |
|-------|------------------------------|-----|-------|--------|-------|-------|---------------------------------|-----|-------|--------|-------|
| April | To Disbursing Department ... | ... | ...   | 11,405 | 8 2   | April | By Government ...               | ... | ...   | 15,589 | 4 8   |
|       | „ Stock ...                  | ... | ...   | 2,674  | 0 10  |       | „ Stock purchases and sales ... | ... | ...   | 1,355  | 4 4   |
|       | „ Miscellaneous advances ... | ... | ...   | 780    | 0 0   |       | „ Deposits ...                  | ... | ...   | 915    | 0 0   |
|       |                              |     |       | 17,859 | 9 0   |       |                                 |     |       | 17,859 | 9 0   |

Form No. 52.-*contd.*

MONTHLY TRIAL LEDGER BALANCE.

|                           | MAY.    |       |          |      | JUNE.   |      |          |      | JULY.   |      |          |      |
|---------------------------|---------|-------|----------|------|---------|------|----------|------|---------|------|----------|------|
|                           | Debits. |       | Credits. |      | Debits. |      | Credits. |      | Debits. |      | Credits. |      |
|                           | Rs.     | A.P.  | Rs.      | A.P. | Rs.     | A.P. | Rs.      | A.P. | Rs.     | A.P. | Rs.      | A.P. |
| Government                | 1,594   | 8 0   | 23,037   | 0 0  | 913     | 8 0  | 15,537   | 0 0  | 607     | 12 0 | 27,047   | 0 0  |
| Disbursing Department     | 30,224  | 8 0   | 29,841   | 2 4  | 16,213  | 8 0  | 11,466   | 10 1 | 27,614  | 0 0  | 22,348   | 12 8 |
| Revenue, Imperial         | ...     | ...   | 820      | 0 0  | ...     | ...  | 600      | 0 0  | ...     | ...  | 127      | 0 0  |
| Revenue, Local            | ...     | ...   | ...      | ...  | ...     | ...  | ...      | ...  | ...     | ...  | ...      | ...  |
| Original Works, Imperial  | 18,921  | 4 10  | ...      | ...  | 9,555   | 11 7 | ...      | ...  | 8,609   | 0 1  | 150      | 0 0  |
| Repairs, Imperial         | 281     | 15 10 | ...      | ...  | 390     | 9 5  | ...      | ...  | 520     | 3 9  | ...      | ...  |
| Establishment, Imperial   | 2,005   | 0 0   | ...      | ...  | 1,988   | 0 0  | ...      | ...  | 2,050   | 0 0  | ...      | ...  |
| Tools and Plant, Imperial | 1,372   | 8 0   | ...      | ...  | 310     | 0 0  | ...      | ...  | ...     | ...  | ...      | ...  |
| Original Works, Local     | 558     | 14 6  | ...      | ...  | 456     | 3 9  | ...      | ...  | 12,376  | 3 6  | ...      | ...  |
| Repairs, Local            | 53      | 9 10  | ...      | ...  | 182     | 13 6 | ...      | ...  | 257     | 2 5  | ...      | ...  |
| Establishment, Local      | ...     | ...   | ...      | ...  | ...     | ...  | ...      | ...  | ...     | ...  | ...      | ...  |
| Tools and Plant, Local    | ...     | ...   | ...      | ...  | ...     | ...  | ...      | ...  | ...     | ...  | ...      | ...  |
| Stock Purchases and Sales | 2,899   | 4 8   | 3,567    | 0 9  | 1,150   | 8 0  | 1,577    | 4 0  | 1,050   | 9 6  | 1,200    | 8 0  |
| Stock                     | 10,188  | 12 11 | 10,216   | 3 6  | 4,806   | 10 0 | 8,516    | 10 2 | 3,159   | 7 0  | 6,223    | 7 7  |
| Barrack Department        | 146     | 0 0   | 185      | 0 0  | 30      | 0 0  | ...      | ...  | 200     | 6 0  | 240      | 0 0  |
| Tucavee Works             | ...     | ...   | ...      | ...  | ...     | ...  | ...      | ...  | ...     | ...  | ...      | ...  |
| Miscellaneous advances    | 680     | 0 0   | 55       | 0 0  | ...     | ...  | ...      | ...  | 50      | 0 0  | ...      | ...  |
| Deposits                  | 1,385   | 0 0   | 700      | 0 0  | ...     | ...  | ...      | ...  | ...     | ...  | 200      | 0 0  |
| Transfers                 | 1,980   | 0 0   | 100      | 0 0  | ...     | ...  | ...      | ...  | 40      | 0 0  | ...      | ...  |
| Civil Officers            | 900     | 0 0   | ...      | ...  | 1,700   | 0 0  | ...      | ...  | 1,000   | 0 0  | ...      | ...  |
| London supplies           | ...     | ...   | ...      | ...  | ...     | ...  | ...      | ...  | ...     | ...  | ...      | ...  |
| Profit and Loss           | 73,521  | 6 7   | 3,521    | 6 7  | 37,697  | 8 3  | 37,697   | 8 3  | 57,536  | 12 3 | 57,536   | 12 3 |

## PROVINCIAL MONTHLY ABSTRACT, 1865-66.

## OPENING BALANCES.

| DIVISIONS.     | DR. BALANCES           |       |        |       |                     |       |                 |       |                         |       |                 |       |     |       |        |       |
|----------------|------------------------|-------|--------|-------|---------------------|-------|-----------------|-------|-------------------------|-------|-----------------|-------|-----|-------|--------|-------|
|                | Disbursing Department. |       | Stock. |       | Barrack Department. |       | Tuccavee Works. |       | Miscellaneous Advances. |       | Civil Officers. |       |     |       | TOTAL. |       |
|                | Rs.                    | A. P. | Rs.    | A. P. | Rs.                 | A. P. | Rs.             | A. P. | Rs.                     | A. P. | Rs.             | A. P. | Rs. | A. P. | Rs.    | A. P. |
| Alyghur ...    | 4,010                  | 1 3   | 9,475  | 8 2   | 26                  | 12 0  | ..              | ..... | 105                     | 0 0   | ..              | ..... | ..  | ..... | 13,617 | 5 5   |
| Agra ...       | 3,000                  | 0 0   | 4,000  | 0 0   | ...                 | ...   | ...             | ...   | 500                     | 0 0   | ..              | ..... | ..  | ..... | 7,500  | 0 0   |
| Meerut ...     | 2,000                  | 0 0   | 500    | 0 0   | 200                 | 0 0   | ...             | ...   | ...                     | ..... | ..              | ..... | ..  | ..... | 2,700  | 0 0   |
|                | 9,010                  | 1 3   | 13,975 | 8 2   | 226                 | 12 0  | ...             | ..... | 605                     | 0 0   | ..              | ..... | ..  | ..... | 23,817 | 5 5   |
| Civil Officers | ...                    | ..... | ...    | ..... | ...                 | ..... | ...             | ..... | ...                     | ..... | 312             | 0 0   | ... | ..... | 312    | 0 0   |
| TOTAL          | 9,010                  | 1 3   | 13,975 | 8 2   | 226                 | 12 0  | ...             | ..... | 605                     | 0 0   | 312             | 0 0   | ... | ..... | 24,159 | 5 5   |

| DIVISIONS.     | CR. BALANCES. |       |                            |       |           |       |     |       |     |       |     |       |     |       |        |       |
|----------------|---------------|-------|----------------------------|-------|-----------|-------|-----|-------|-----|-------|-----|-------|-----|-------|--------|-------|
|                | Government.   |       | Stock Purchases and Sales. |       | Deposits. |       |     |       |     |       |     |       |     |       | TOTAL. |       |
|                | Rs.           | A. P. | Rs.                        | A. P. | Rs.       | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs. | A. P. | Rs.    | A. P. |
| Alyghur ...    | 12,106        | 7 8   | 110                        | 13 9  | 1,400     | 0 0   | ... | ...   | ... | ...   | ... | ...   | ... | ...   | 13,617 | 5 5   |
| Agra ...       | 7,050         | 0 0   | 150                        | 0 0   | 300       | 0 0   | ... | ...   | ... | ...   | ... | ...   | ... | ...   | 7,500  | 0 0   |
| Meerut ...     | 2,500         | 0 0   | 200                        | 0 0   | ...       | ...   | ... | ...   | ... | ...   | ... | ...   | ... | ...   | 2,700  | 0 0   |
|                | 21,656        | 7 8   | 460                        | 13 9  | 1,700     | 0 0   | ... | ...   | ... | ...   | ... | ...   | ... | ...   | 23,817 | 5 5   |
| Civil Officers | 312           | 0 0   | ...                        | ...   | ...       | ...   | ... | ...   | ... | ...   | ... | ...   | ... | ...   | 312    | 0 0   |
| TOTAL          | 21,998        | 7 8   | 460                        | 13 9  | 1,700     | 0 0   | ... | ...   | ... | ...   | ... | ...   | ... | ...   | 24,159 | 5 5   |

## BUDGET GRANTS.

|                                                                                               | 1865 May. | June. | July.  | TOTAL. |
|-----------------------------------------------------------------------------------------------|-----------|-------|--------|--------|
|                                                                                               | Rs.       | Rs.   | Rs.    | Rs.    |
| <i>Imperial.</i>                                                                              |           |       |        |        |
| Grant of the year ..                                                                          | 55,000    |       |        | 55,000 |
| <i>Additional Grant.</i>                                                                      |           |       |        |        |
| Grant-in-aid from Local Funds ..                                                              |           | 5,000 |        | 5,000  |
| <i>Local.</i>                                                                                 |           |       |        |        |
| Grant of the year to be disbursed in P. W. D. ...                                             | 40,000    |       |        | 40,000 |
| <i>Reduction of Grant.</i>                                                                    |           |       |        |        |
| <i>Imperial.</i>                                                                              |           |       |        |        |
| Portion of Imperial Grant transferred to the Central Provinces on account of the station of — |           |       | 10,000 | 10,000 |
| <i>Local,</i>                                                                                 |           |       |        |        |

Form

PROVINCIAL MONTHLY

CASH

| DIVISIONS. | GOVERNMENT. |             | REVENUE, IMPERIAL. |           | REVENUE, LOCAL. |           | STOCK PURCHASES AND SALES. |           | BARRACK DEPARTMENT. |           | TUCCAVEE WORKS. |           | MISCELLANEOUS ADVANCES. |           | DEPOSITS. |           |
|------------|-------------|-------------|--------------------|-----------|-----------------|-----------|----------------------------|-----------|---------------------|-----------|-----------------|-----------|-------------------------|-----------|-----------|-----------|
|            | Credits.    | Income Tax. |                    |           |                 |           |                            |           |                     |           |                 |           |                         |           |           |           |
| Alyghur    | Rs. 28,000  | A. P. 0 0   | Rs. 37             | A. P. 0 0 | Rs. 320         | A. P. 0 0 | Rs. 327                    | A. P. 8 0 | Rs. 185             | A. P. 0 0 | Rs. 55          | A. P. 0 0 | Rs. 300                 | A. P. 0 0 | Rs. 700   | A. P. 0 0 |
| Agra       | 4,500       | 0 0         | 100                | 0 0       | 400             | 0 0       | ...                        | ...       | ...                 | ...       | ...             | ...       | ...                     | ...       | ...       | ...       |
| Meerut     | 3,000       | 0 0         | 26                 | 0 0       | 474             | 0 0       | ...                        | ...       | 200                 | 0 0       | ...             | ...       | 300                     | 0 0       | 200       | 0 0       |
| TOTAL      | 35,500      | 0 0         | 163                | 0 0       | 1,694           | 0 0       | ...                        | 327 8 0   | 385                 | 0 0       | ...             | ...       | 355                     | 0 0       | 900       | 0 0       |

| DIVISIONS.     | GOVERNMENT. |       | ORIGINAL WORKS, IMPERIAL. |       | REPAIRS, IMPERIAL. |       | ESTABLISHMENT, IMPERIAL. |       | TOOLS AND PLANT, IMPERIAL. |       | ORIGINAL WORKS, LOCAL. |       | REPAIRS, LOCAL. |       | ESTABLISHMENT, LOCAL. |       |
|----------------|-------------|-------|---------------------------|-------|--------------------|-------|--------------------------|-------|----------------------------|-------|------------------------|-------|-----------------|-------|-----------------------|-------|
|                | Rs.         | A. P. | Rs.                       | A. P. | Rs.                | A. P. | Rs.                      | A. P. | Rs.                        | A. P. | Rs.                    | A. P. | Rs.             | A. P. | Rs.                   | A. P. |
| Alyghur        | 1,594       | 8 0   | 17,386                    | 11 4  | 82                 | 15 0  | 2,005                    | 0 0   | 1,672                      | 8 0   | 314                    | 6 0   | 13              | 15 10 | ...                   | ...   |
| Agra           | 300         | 0 0   | 368                       | 0 0   | 260                | 0 0   | 500                      | 0 0   | ...                        | ...   | 652                    | 0 0   | 450             | 0 0   | 70                    | 0 0   |
| Meerut         | 450         | 0 0   | 600                       | 0 0   | 130                | 0 0   | 700                      | 0 0   | ...                        | ...   | 900                    | 0 0   | 170             | 0 0   | 100                   | 0 0   |
| Civil Officers | 2,344       | 8 0   | 18,354                    | 11 4  | 472                | 15 0  | 3,205                    | 0 0   | 1,672                      | 8 0   | 1,866                  | 6 0   | 633             | 15 10 | 170                   | 0 0   |
| TOTAL          | 2,344       | 8 0   | 19,238                    | 11 4  | 676                | 15 0  | 3,205                    | 0 0   | 1,672                      | 8 0   | 1,995                  | 9 6   | 672             | 6 10  | 170                   | 0 0   |

Revenue, Imperial, realized by Civil Treasuries ... 3,000 0 0

STOCK

| DIVISIONS.     | GOVERNMENT. |       | STOCK PURCHASES AND SALES. |       | MISCELLANEOUS ADVANCES. |       | TRANSFERS. |       | LONDON SUPPLIES. |       |
|----------------|-------------|-------|----------------------------|-------|-------------------------|-------|------------|-------|------------------|-------|
|                | Rs.         | A. P. | Rs.                        | A. P. | Rs.                     | A. P. | Rs.        | A. P. | Rs.              | A. P. |
| Alyghur        | ...         | ...   | ...                        | ...   | ...                     | ...   | ...        | ...   | ...              | ...   |
| Agra           | ...         | ...   | 3,239                      | 8 9   | ...                     | ...   | ...        | ...   | ...              | ...   |
| Meerut         | ...         | ...   | 500                        | 0 0   | ...                     | ...   | 1,700      | 0 0   | ...              | ...   |
| Civil Officers | ...         | ...   | 200                        | 0 0   | ...                     | ...   | ...        | ...   | ...              | ...   |
| TOTAL          | ...         | ...   | 3,939                      | 8 9   | ...                     | ...   | 1,700      | 0 0   | ...              | ...   |

STOCK

| DIVISIONS.     | ORIGINAL WORKS, IMPERIAL. |       | REPAIRS, IMPERIAL. |       | TOOLS AND PLANT, IMPERIAL. |       | ORIGINAL WORKS, LOCAL. |       | REPAIRS, LOCAL. |       | TOOLS AND PLANT, LOCAL. |       |
|----------------|---------------------------|-------|--------------------|-------|----------------------------|-------|------------------------|-------|-----------------|-------|-------------------------|-------|
|                | Rs.                       | A. P. | Rs.                | A. P. | Rs.                        | A. P. | Rs.                    | A. P. | Rs.             | A. P. | Rs.                     | A. P. |
| Alyghur        | 1,434                     | 9 6   | 199                | 0 10  | ...                        | ...   | 244                    | 8 6   | 39              | 10 0  | ...                     | ...   |
| Agra           | 260                       | 0 0   | 140                | 0 0   | 200                        | 0 0   | 730                    | 0 0   | 1,170           | 0 0   | ...                     | ...   |
| Meerut         | ...                       | ...   | 20                 | 0 0   | ...                        | ...   | ...                    | ...   | 80              | 0 0   | ...                     | ...   |
| Civil Officers | ...                       | ...   | ...                | ...   | ...                        | ...   | ...                    | ...   | ...             | ...   | ...                     | ...   |
| TOTAL          | 1,694                     | 9 6   | 359                | 0 10  | 200                        | 0 0   | 974                    | 8 6   | 1,289           | 10 6  | ...                     | ...   |

No. 53, contd.

ABSTRACT, MAY, 1865.

RECEIPTS.

| TRANSFERS. |     |       |     |     |     |     |     |     |     |     |     |     |     |     | TOTAL. |       |
|------------|-----|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------|-------|
|            | Rs. | A. P. |     |     |     |     |     |     |     |     |     |     |     |     | Rs.    | A. P. |
| 100        | 0 0 | ...   | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 30,224 | 8 0   |
| 180        | 0 0 | ...   | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5,680  | 0 0   |
| ...        | ... | ...   | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3,700  | 0 0   |
| 280        | 0 0 | ...   | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 39,604 | 8 0   |

DISBURSEMENTS.

| TOOLS AND PLANT, LOCAL. | STOCK PURCHASES AND SALES. |       | STOCK MANUFACTURE AND CARRIAGE. |       | BARRACK DEPARTMENT. |       | TUCCAVEE WORKS. |       | MISCELLANEOUS ADVANCES. |       | DEPOSITS. |       | TRANSFERS. |       | CIVIL OFFICERS. |       | PROFIT AND LOSS. |       | TOTAL. |       |
|-------------------------|----------------------------|-------|---------------------------------|-------|---------------------|-------|-----------------|-------|-------------------------|-------|-----------|-------|------------|-------|-----------------|-------|------------------|-------|--------|-------|
|                         | Rs.                        | A. P. | Rs.                             | A. P. | Rs.                 | A. P. | Rs.             | A. P. | Rs.                     | A. P. | Rs.       | A. P. | Rs.        | A. P. | Rs.             | A. P. | Rs.              | A. P. | Rs.    | A. P. |
| ...                     | 2,495                      | 4 8   | 986                             | 13 6  | 44                  | 0 0   | ...             | ...   | 680                     | 0 0   | 1,385     | 0 0   | 280        | 0 0   | 900             | 0 0   | ...              | ...   | 29,841 | 2 4   |
| ...                     | 500                        | 0 0   | ...                             | ...   | ...                 | ...   | ...             | ...   | ...                     | ...   | 300       | 0 0   | ...        | ...   | 200             | 0 0   | ...              | ...   | 3,600  | 0 0   |
| ...                     | 150                        | 0 0   | ...                             | ...   | ...                 | ...   | 100             | 0 0   | ...                     | ...   | ...       | ...   | ...        | ...   | 100             | 0 0   | ...              | ...   | 3,400  | 0 0   |
| ...                     | 3,145                      | 4 8   | 986                             | 13 6  | 44                  | 0 0   | 100             | 0 0   | 680                     | 0 0   | 1,685     | 0 0   | 280        | 0 0   | 1,200           | 0 0   | ...              | ...   | 36,841 | 2 4   |
| ...                     | ...                        | ...   | ...                             | ...   | ...                 | ...   | ...             | ...   | ...                     | ...   | ...       | ...   | ...        | ...   | ...             | ...   | ...              | ...   | 1,255  | 10 6  |
| ...                     | 3,145                      | 4 8   | 986                             | 13 6  | 44                  | 0 0   | 100             | 0 0   | 680                     | 0 0   | 1,685     | 0 0   | 280        | 0 0   | 1,200           | 0 0   | ...              | ...   | 38,096 | 12 10 |

RECEIPTS.

|     |     |       |     |     |     |     |     |     |     |     |     |     |     |     | TOTAL. |       |
|-----|-----|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------|-------|
|     | Rs. | A. P. |     |     |     |     |     |     |     |     |     |     |     |     | Rs.    | A. P. |
| ... | ... | ...   | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3,239  | 8 9   |
| ... | ... | ...   | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2,200  | 0 0   |
| ... | ... | ...   | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 200    | 0 0   |
| ... | ... | ...   | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5,639  | 8 9   |

ISSUES.

| STOCK PURCHASES AND SALES. |     |     | STOCK FOR MANUFACTURE OF STOCK. |     |     | BARRACK DEPARTMENT. |     |     | TUCCAVEE WORKS. |     |     | TRANSFERS. |     |     | PROFIT AND LOSS. |     |     | TOTAL. |     |        |   |   |
|----------------------------|-----|-----|---------------------------------|-----|-----|---------------------|-----|-----|-----------------|-----|-----|------------|-----|-----|------------------|-----|-----|--------|-----|--------|---|---|
| Rs.                        | A.  | P.  | Rs.                             | A.  | P.  | Rs.                 | A.  | P.  | Rs.             | A.  | P.  | Rs.        | A.  | P.  | Rs.              | A.  | P.  | Rs.    | A.  | P.     |   |   |
| 491                        | 0   | 0   | 5,962                           | 6   | 8   | 102                 | 0   | 0   | ...             | ... | ... | 1,700      | 0   | 0   | 130              | 0   | 0   | ...    | ... | 10,216 | 3 | 6 |
| ...                        | ... | ... | 500                             | 0   | 0   | ...                 | ... | ... | ...             | ... | ... | ...        | ... | ... | ...              | ... | ... | ...    | ... | 3,000  | 0 | 0 |
| ...                        | ... | ... | ...                             | ... | ... | ...                 | ... | ... | 100             | 0   | 0   | ...        | ... | ... | ...              | ... | ... | ...    | ... | 209    | 0 | 0 |
| 401                        | 0   | 0   | 6,162                           | 6   | 8   | 102                 | 0   | 0   | 100             | 0   | 0   | 1,700      | 0   | 0   | 130              | 0   | 0   | ...    | ... | 13,416 | 3 | 6 |

Form No. 53,—contd.

## PROVINCIAL MONTHLY ABSTRACT, 1865-66.

## CLOSING BALANCES.

## DR. BALANCES.

| DIVISIONS.     | Disbursing Department. |       | Stock. |       | Barrack Department. |       | Tuccavee Works. |       | Miscellaneous advances |       | Civil Officers. |       | TOTAL. |       |
|----------------|------------------------|-------|--------|-------|---------------------|-------|-----------------|-------|------------------------|-------|-----------------|-------|--------|-------|
|                | Rs.                    | A. P. | Rs.    | A. P. | Rs.                 | A. P. | Rs.             | A. P. | Rs.                    | A. P. | Rs.             | A. P. | Rs.    | A. P. |
| Alyghur ...    | 14,405                 | 8 2   | 2,674  | 0 10  | ...                 | ...   | ...             | ...   | 780                    | 0 0   | ...             | ...   | 17,859 | 9 0   |
| Agra ...       | 170                    | 0 0   | 2,200  | 0 0   | ...                 | ...   | ...             | ...   | 600                    | 0 0   | ...             | ...   | 2,970  | 0 0   |
| Meerut ...     | 650                    | 0 0   | 870    | 0 0   | ...                 | ...   | ...             | ...   | ...                    | ...   | ...             | ...   | 1,520  | 0 0   |
|                | 15,225                 | 8 2   | 5,744  | 0 10  | ...                 | ...   | ...             | ...   | 1,380                  | 0 0   | ...             | ...   | 22,319 | 9 0   |
| Civil Officers | ...                    | ...   | ...    | ...   | ...                 | ...   | ...             | ...   | ...                    | ...   | 406             | 0 0   | 406    | 0 0   |
| TOTAL          | 15,225                 | 8 2   | 5,744  | 0 10  | ...                 | ...   | ...             | ...   | 1,380                  | 0 0   | 406             | 0 0   | 22,755 | 9 0   |

## CR. BALANCES.

| DIVISIONS.     | Government. |       | Stock Purchases and Sales. |       | Deposits. |       | TOTAL. |            |
|----------------|-------------|-------|----------------------------|-------|-----------|-------|--------|------------|
|                | Rs.         | A. P. | Rs.                        | A. P. | Rs.       | A. P. | Rs.    | A. P.      |
| Alyghur ...    | 15,589      | 4 8   | 1,355                      | 4 4   | 915       | 0 0   | ...    | 17,859 9 0 |
| Agra ...       | 2,220       | 0 0   | 650                        | 0 0   | 100       | 0 0   | ...    | 2,970 0 0  |
| Meerut ...     | 1,150       | 0 0   | 320                        | 0 0   | 50        | 0 0   | ...    | 1,520 0 0  |
|                | 18,959      | 4 8   | 2,325                      | 4 4   | 1,065     | 0 0   | ...    | 22,319 9 0 |
| Civil Officers | 406         | 0 0   | ...                        | ...   | ...       | ...   | ...    | 406 0 0    |
| TOTAL          | 19,365      | 4 8   | 2,325                      | 4 4   | 1,065     | 0 0   | ...    | 22,755 9 0 |

Form No. 53.—contd.

## PROVINCIAL ANNUAL ABSTRACT OF 1865-66.

## Detail of Expenditure, Imperial, by heads of Service.

| DIVISIONS.        | ORIGINAL WORKS. |       |                  |       |               |       |                      |       |                                         |       |        |       |
|-------------------|-----------------|-------|------------------|-------|---------------|-------|----------------------|-------|-----------------------------------------|-------|--------|-------|
|                   | Military.       |       | Civil Buildings. |       | Agricultural. |       | Communica-<br>tions. |       | Miscellaneous<br>Public<br>Improvement. |       | TOTAL. |       |
|                   | Rs.             | A. P. | Rs.              | A. P. | Rs.           | A. P. | Rs.                  | A. P. | Rs.                                     | A. P. | Rs.    | A. P. |
| Alyghur ...       | 2,335           | 7 7   | 21,183           | 1 11  | ...           | ...   | 13,317               | 7 0   | ...                                     | ...   | 36,836 | 0 6   |
| Agra .. ...       | 1,000           | 0 0   | 1,300            | 0 0   | ...           | ...   | ...                  | ...   | ...                                     | ...   | 2,300  | 0 0   |
| Meerut ...        | 1,500           | 0 0   | 500              | 0 0   | ...           | ...   | ...                  | ...   | ...                                     | ...   | 2,000  | 0 0   |
| Civil Offices ... | ...             | ...   | 2,000            | 0 0   | ...           | ...   | 426                  | 13 0  | ...                                     | ...   | 2,426  | 13 0  |
| TOTAL             | 4,835           | 7 7   | 24,983           | 1 11  | ...           | ...   | 13,744               | 4 0   | ...                                     | ...   | 43,562 | 13 6  |

## REPAIRS, IMPERIAL.

[In the same detail as above.]

| DIVISIONS. | ESTABLISHMENT. |                        |                |        | TOOLS AND PLANT.           |          |                               |        | GRAND TOTAL. |
|------------|----------------|------------------------|----------------|--------|----------------------------|----------|-------------------------------|--------|--------------|
|            | Salaries.      | Travelling Allowances. | Contingencies. | Total. | Purchase and Manu-facture. | Repairs. | Carriage from place to place. | Total. |              |
|            |                |                        |                |        |                            |          |                               |        |              |
| TOTAL      |                |                        |                |        |                            |          |                               |        |              |

[In practice the heads "Original Works," "Repairs" and "Establishment" would not come under each other as above, but be extended across the folio, so that the divisions need not be repeated for each head.]

The expenditure on "Original Works," "Repairs," "Establishment," and "Tools and Plant," Local, to be shown in precisely the same detail as the Imperial expenditure.

## SUMMARY OF THE TOTAL REVENUE REALIZED BY P. W. OFFICERS, N. W. PROVINCES, DURING THE YEAR 1865-66.

## IMPERIAL.

| DIVISIONS.  | TOLLS, DUES, FINES, AND REFUNDS. | RENT OF BUILDINGS. | SALES OF PRODUCE. | TOTAL COLLECTIONS. | ESTIMATE. | COLLECTIONS         |                     |
|-------------|----------------------------------|--------------------|-------------------|--------------------|-----------|---------------------|---------------------|
|             |                                  |                    |                   |                    |           | Less than Estimate. | More than Estimate. |
| Alyghur ... |                                  |                    |                   |                    |           |                     |                     |
| Agra ...    |                                  |                    |                   |                    |           |                     |                     |
| Meerut ...  |                                  |                    |                   |                    |           |                     |                     |
| TOTAL       |                                  |                    |                   |                    |           |                     |                     |

## Revenue, Local.

[In the same form as above.]

This abstract will be prepared at the end of the year from the Divisional Sub-journal folios which show the total expenditure under each of the above heads of service. By this means the Provincial Ledger may be confined to the main heads of account detailed in the Index.

Form No. 54,—*contd.*  
PROVINCIAL JOURNAL, 1865-66.

| Folio in Ledger.                                                                        | Folio in Provincial Annual Abstract. | TRANSACTIONS OF THE YEAR. |       |       |     |                |     | TOTAL.      |  |
|-----------------------------------------------------------------------------------------|--------------------------------------|---------------------------|-------|-------|-----|----------------|-----|-------------|--|
|                                                                                         |                                      | 1865<br>May.              | June. | July. |     | 1866<br>April. |     |             |  |
| CLOSING ENTRIES.                                                                        |                                      |                           |       |       |     |                |     | Rs. A. P.   |  |
| Government Dr. to Imperial Budget Grant for reduction of Stock Balance during the year. |                                      |                           |       |       |     |                |     |             |  |
| Opening balance 13,975 8 2                                                              |                                      |                           |       |       |     |                |     |             |  |
| Closing balance 8,744 0 10                                                              |                                      | ...                       | ...   | ...   | ... | ...            | ... | 8,231 7 4   |  |
| Imperial Budget Grant Dr. to Sundries.                                                  |                                      |                           |       |       |     |                |     |             |  |
| Original Works, Imperial...                                                             |                                      | ...                       | ...   | ...   | ... | ...            | ... | 43,562 13 6 |  |
| Repairs, Imperial ...                                                                   |                                      | ...                       | ...   | ...   | ... | ...            | ... | 4,696 5 0   |  |
| Establishment, Imperial ...                                                             |                                      | ...                       | ...   | ...   | ... | ...            | ... | 10,993 0 0  |  |
| Tools and Plant, Imperial...                                                            |                                      | ...                       | ...   | ...   | ... | ...            | ... | 4,782 8 0   |  |
| Profit and Loss ...                                                                     |                                      | ...                       | ...   | ...   | ... | ...            | ... | 332 0 0     |  |
| Government Dr. to Imperial Grant for excess expenditure during the year                 |                                      | ...                       | ...   | ...   | ... | ...            | ... | 64,366 10 6 |  |
| Local Budget Grant Dr. to Sundries.                                                     |                                      |                           |       |       |     |                |     | 6,135 3 2   |  |
| Original Works, Local ...                                                               |                                      | ...                       | ...   | ...   | ... | ...            | ... | 21,593 13 3 |  |
| Repairs, Local ...                                                                      |                                      | ...                       | ...   | ...   | ... | ...            | ... | 6,181 8 0   |  |
| Establishment, Local ...                                                                |                                      | ...                       | ...   | ...   | ... | ...            | ... | 1,350 6 0   |  |
| Local Budget Grant Dr. to Government for saving surrendered at end of year              |                                      | ...                       | ...   | ...   | ... | ...            | ... | 20,425 6 0  |  |
| Government Dr. to Sundries for "write off" at end of year to close the accounts.        |                                      | ...                       | ...   | ...   | ... | ...            | ... | 10,571 10 0 |  |
| Transfers ...                                                                           |                                      | ...                       | ...   | ...   | ... | ...            | ... | 2,220 0 0   |  |
| Sundries Dr. to Government for "write off" at end of year to close the accounts.        |                                      |                           |       |       |     |                |     |             |  |
| Transfers ...                                                                           |                                      | ...                       | ...   | ...   | ... | ...            | ... | 2,120 0 0   |  |
| Barrack Department, for profit on sales ...                                             |                                      | ...                       | ...   | ...   | ... | ...            | ... | 21 14 0     |  |
| London supplies ...                                                                     |                                      | ...                       | ...   | ...   | ... | ...            | ... | 1,000 0 0   |  |
| Revenue, Imperial ...                                                                   |                                      | ...                       | ...   | ...   | ... | ...            | ... | 20,466 0 0  |  |
| Sundries Dr. to Sundries for closing balances.                                          |                                      | ...                       | ...   | ...   | ... | ...            | ... | 23,607 14 0 |  |
| Cr. Disbursing Department                                                               |                                      | ...                       | ...   | ...   | ... | ...            | ... | 15,225 8 2  |  |
| Stock ...                                                                               |                                      | ...                       | ...   | ...   | ... | ...            | ... | 5,741 0 10  |  |
| Miscellaneous Advances                                                                  |                                      | ...                       | ...   | ...   | ... | ...            | ... | 1,380 0 0   |  |
| Civil Officers ...                                                                      |                                      | ...                       | ...   | ...   | ... | ...            | ... | 400 0 0     |  |
|                                                                                         |                                      | ...                       | ...   | ...   | ... | ...            | ... | 22,755 9 0  |  |
| Dr. Government ...                                                                      |                                      | ...                       | ...   | ...   | ... | ...            | ... | 19,365 4 8  |  |
| Stock Purchases and Sales ...                                                           |                                      | ...                       | ...   | ...   | ... | ...            | ... | 2,325 4 4   |  |
| Deposits ...                                                                            |                                      | ...                       | ...   | ...   | ... | ...            | ... | 1,065 0 0   |  |
|                                                                                         |                                      | ...                       | ...   | ...   | ... | ...            | ... | 22,755 9 0  |  |

## Form No. 55.—Para. 47.

## PROVINCIAL LEDGER.

| INDEX.                    |     |     | Folio. |
|---------------------------|-----|-----|--------|
|                           |     |     |        |
| Government                | ... | ... | 1      |
| Disbursing Department     | ... | ... | 1      |
| Imperial Grant            | ... | ... | 2      |
| Local Grant               | ... | ... | 2      |
| Revenue, Imperial         | ... | ... | 2      |
| Revenue, Local            | ... | ... | 2      |
| Original Works, Imperial  | ... | ... | 3      |
| Repairs, Imperial         | ... | ... | 3      |
| Establishment, Imperial   | ... | ... | 3      |
| Tools and Plant, Imperial | ... | ... | 4      |
| Original Works, Local     | ... | ... | 4      |
| Repairs, Local            | ... | ... | 4      |
| Establishment, Local      | ... | ... | 5      |
| Tools and Plant, Local... | ... | ... | 5      |
| Stock purchases and sales | ... | ... | 5      |
| Stock                     | ... | ... | 6      |
| Barrack Department        | ... | ... | 6      |
| Tuccavee Works            | ... | ... | 6      |
| Miscellaneous Advances    | ... | ... | 7      |
| Deposits                  | ... | ... | 7      |
| Transfers                 | ... | ... | 7      |
| Civil Officers            | ... | ... | 8      |
| Supplies from London      | ... | ... | 8      |
| Profit and Loss           | ... | ... | 8      |
| Balance                   | ... | ... | 8      |

Form No. 55,—Para. 47.

## PROVINCIAL LEDGER.

( 1 )

GOVERNMENT.

[illegible]

## DISBURSING DEPARTMENT

|       |                | Rs.    | A. P. | Rs.      | A. P. |       |                 | Rs.    | A. P. | Rs.      | A. P. |
|-------|----------------|--------|-------|----------|-------|-------|-----------------|--------|-------|----------|-------|
| 1865. | To Balance ... |        |       | 9,010    | 1 3   | 1865. | By Sundries ... | 36,841 | 2 4   | 36,841   | 2 4   |
| May   | „ Sundries ... | 39,604 | 8 0   | 39,604   | 8 0   | June  | „ „ ...         | 21,956 | 10 1  | 21,956   | 10 1  |
| June  | „ „ ...        | 26,113 | 8 0   | 26,113   | 8 0   | July  | „ „ ...         | 35,258 | 12 8  | 35,258   | 12 8  |
| July  | „ „ ...        | 34,554 | 0 0   | 34,554   | 0 0   | 1866. | „ Balance ...   |        |       | 94,056   | 9 1   |
|       |                |        |       |          |       | April |                 |        |       | 15,225   | 8 2   |
|       |                |        |       | 1,09,282 | 1 3   |       |                 |        |       | 1,09,282 | 1 3   |

Form No. 55,—*contd.*  
PROVINCIAL LEDGER.

(2)

IMPERIAL GRANT.

|               |                  | Rs.    | A. P. | Rs.    | A. P. |                      |                                                   |     |     | Rs.    | A. P. |
|---------------|------------------|--------|-------|--------|-------|----------------------|---------------------------------------------------|-----|-----|--------|-------|
| 1865<br>July  | To Government... |        |       | 10,000 | 0 0   | 1865.<br>May<br>June | By Government                                     | ... | ... | 55,000 | 0 0   |
|               |                  |        |       |        |       |                      | " "                                               | ... | ... | 5,000  | 0 0   |
|               |                  |        |       |        |       | 1866.<br>April       | " Government for<br>reduction of<br>stock balance | ... | ... | 8,231  | 7 4   |
|               |                  |        |       |        |       |                      | " " excess ex-<br>penditure                       | ... | ... | 6,135  | 3 2   |
| 1866<br>April | To Sundries      | 61,366 | 10 6  | 61,366 | 10 6  |                      |                                                   |     |     | 74,366 | 10 6  |
|               |                  |        |       | 74,366 | 10 6  |                      |                                                   |     |     |        |       |

LOCAL GRANT.

[illegible]

## REVENUE, IMPERIAL.

| 1866. |               | Rs. |     | A. P.  |     | 1865. |                                   | Rs.   |     | A. P. |  | Rs.    |       | A. P. |  |
|-------|---------------|-----|-----|--------|-----|-------|-----------------------------------|-------|-----|-------|--|--------|-------|-------|--|
| April | To Government | ... | ... | 20,466 | 0 0 | May   | By Disbursing De-<br>partment ... | 1,694 | 0 0 |       |  |        |       |       |  |
|       |               |     |     |        |     | "     | " Government ...                  | 3,000 | 0 0 |       |  |        | 4,694 | 0 0   |  |
|       |               |     |     |        |     | June  | " Disbursing De-<br>partment ...  | 1,324 | 0 0 |       |  |        |       |       |  |
|       |               |     |     |        |     | "     | " Government ...                  | 7,800 | 0 0 |       |  |        | 9,124 | 0 0   |  |
|       |               |     |     |        |     | July  | " Disbursing De-<br>partment ...  | 648   | 0 0 |       |  |        |       |       |  |
|       |               |     |     |        |     | "     | " Government ...                  | 6,000 | 0 0 |       |  |        | 6,648 | 0 0   |  |
|       |               |     |     | 20,466 | 0 0 |       |                                   |       |     |       |  | 20,466 | 0 0   |       |  |

## REVENUE LOCAL.

[illegible]

Form No. 55,—contd.  
PROVINCIAL LEDGER.

( 3 )

## ORIGINAL WORKS, IMPERIAL.

| 1865. |                              | Rs.    | A. P. | Rs.    | A. P. | 1865. |                | Rs. | A. P. | Rs.    | A. P. |
|-------|------------------------------|--------|-------|--------|-------|-------|----------------|-----|-------|--------|-------|
| May   | To Disbursing Department ... | 18,354 | 11 4  |        |       | July  | By Repairs ... | 150 | 0 0   | 150    | 0 0   |
| "     | " Civil Officers             | 884    | 0 0   |        |       |       |                |     |       |        |       |
| "     | " Stock                      | 1,694  | 9 6   |        |       |       |                |     |       |        |       |
| June  | " Disbursing Department ...  |        |       | 20,933 | 4 10  |       |                |     |       |        |       |
| "     | " Civil Officers...          | 5,008  | 3 11  |        |       |       |                |     |       |        |       |
| "     | " Stock                      | 964    | 0 0   |        |       |       |                |     |       |        |       |
| "     | " Stock                      | 5,915  | 7 8   |        |       |       |                |     |       |        |       |
| July  | " Disbursing Department ...  |        |       | 11,887 | 11 7  |       |                |     |       |        |       |
| "     | " Civil Officers             | 5,889  | 6 9   |        |       |       |                |     |       |        |       |
| "     | " Stock                      | 578    | 13 0  |        |       |       |                |     |       |        |       |
| "     | " Stock                      | 4,423  | 9 4   |        |       | 1866. |                |     |       |        |       |
|       |                              |        |       | 10,891 | 13 1  | April | " Budget Grant |     |       | 43,562 | 13 6  |
|       |                              |        |       |        |       |       |                |     |       | 43,712 | 13 6  |

## REPAIRS, IMPERIAL.

| 1865. |                              | Rs.   | A. P. | Rs.   | A. P. |       |                 | Rs. | A. P. | Rs.   | A. P. |
|-------|------------------------------|-------|-------|-------|-------|-------|-----------------|-----|-------|-------|-------|
| May   | To Disbursing Department ... | 472   | 15 0  |       |       |       |                 |     |       |       |       |
| "     | " Civil Officers             | 204   | 0 0   |       |       |       |                 |     |       |       |       |
| "     | " Stock                      | 359   | 0 10  |       |       |       |                 |     |       |       |       |
| June  | " Disbursing Department ...  |       |       | 1,035 | 15 10 |       |                 |     |       |       |       |
| "     | " Civil Officers             | 740   | 5 6   |       |       |       |                 |     |       |       |       |
| "     | " Stock                      | 434   | 8 0   |       |       |       |                 |     |       |       |       |
| "     | " Stock                      | 240   | 3 11  |       |       |       |                 |     |       |       |       |
| July  | " Disbursing Department ...  |       |       | 1,455 | 1 5   |       |                 |     |       |       |       |
| "     | " Civil Officers             | 1,385 | 5 0   |       |       |       |                 |     |       |       |       |
| "     | " Stock                      | 465   | 0 0   |       |       |       |                 |     |       |       |       |
| "     | " Stock                      | 204   | 14 9  |       |       | 1866. |                 |     |       |       |       |
| "     | " Original Works             | 150   | 0 0   |       |       | April | By Budget Grant |     |       | 4,696 | 5 0   |
|       |                              |       |       | 2,205 | 3 9   |       |                 |     |       | 4,696 | 5 0   |

## ESTABLISHMENTS, IMPERIAL.

| 1865. |                              | Rs.   | A. P. | Rs.   | A. P. |       |                 | Rs. | A. P. | Rs.    | A. P. |
|-------|------------------------------|-------|-------|-------|-------|-------|-----------------|-----|-------|--------|-------|
| May   | To Disbursing Department ... | 3,205 | 0 0   |       |       |       |                 |     |       |        |       |
| June  | " Disbursing Department ...  |       |       | 3,205 | 0 0   |       |                 |     |       |        |       |
| "     | " Disbursing Department ...  | 3,638 | 0 0   |       |       |       |                 |     |       |        |       |
| July  | " Disbursing Department ...  |       |       | 3,638 | 0 0   |       |                 |     |       |        |       |
| "     | " Disbursing Department ...  | 4,150 | 0 0   |       |       | 1866. |                 |     |       |        |       |
| "     | " Disbursing Department ...  |       |       | 4,150 | 0 0   | April | By Budget Grant |     |       | 10,993 | 0 0   |
|       |                              |       |       |       |       |       |                 |     |       | 10,993 | 0 0   |

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PROVINCIAL LEDGER.

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## TOOLS AND PLANT, IMPERIAL.

| 1865. |                              | Rs.   | A. P. | Rs. | A. P. |       |                 | Rs. | A. P. | Rs.   | A. P. |
|-------|------------------------------|-------|-------|-----|-------|-------|-----------------|-----|-------|-------|-------|
| May   | To Disbursing Department ... | 1,672 | 8 0   |     |       |       |                 |     |       |       |       |
| "     | " Stock                      | 200   | 0 0   |     |       |       |                 |     |       |       |       |
| June  | " Disbursing Department ...  | 1,760 | 0 0   |     |       |       |                 |     |       |       |       |
| "     | " Stock                      | 1,050 | 0 0   |     |       |       |                 |     |       |       |       |
| July  | " Disbursing Department ...  | 50    | 0 0   |     |       |       |                 |     |       |       |       |
| "     | " Stock                      | 50    | 0 0   |     |       |       |                 |     |       |       |       |
|       |                              |       |       | 100 | 0 0   | 1866. |                 |     |       |       |       |
|       |                              |       |       |     |       | April | By Budget Grant |     |       | 4,782 | 8 0   |
|       |                              |       |       |     |       |       |                 |     |       | 4,782 | 8 0   |

## ORIGINAL WORKS, LOCAL.

| 1865. |                              | Rs.    | A. P. | Rs.    | A. P. |       |                 | Rs. | A. P. | Rs.    | A. P. |
|-------|------------------------------|--------|-------|--------|-------|-------|-----------------|-----|-------|--------|-------|
| May   | To Disbursing Department ... | 1,866  | 6 0   |        |       |       |                 |     |       |        |       |
| "     | " Civil Officers             | 129    | 3 6   |        |       |       |                 |     |       |        |       |
| "     | " Stock                      | 974    | 8 6   |        |       |       |                 |     |       |        |       |
| June  | " Disbursing Department ...  | 1,881  | 7 0   |        |       |       |                 |     |       |        |       |
| "     | " Civil Officers             | 394    | 8 0   |        |       |       |                 |     |       |        |       |
| "     | " Stock                      | 706    | 12 9  |        |       |       |                 |     |       |        |       |
| July  | " Disbursing Department ...  | 13,414 | 2 10  |        |       |       |                 |     |       |        |       |
| "     | " Civil Officers             | 278    | 12 0  |        |       |       |                 |     |       |        |       |
| "     | " Stock                      | 2,248  | 0 8   |        |       |       |                 |     |       |        |       |
|       |                              |        |       | 15,940 | 15 6  | 1866. |                 |     |       |        |       |
|       |                              |        |       |        |       | April | By Budget Grant |     |       | 21,893 | 13 3  |
|       |                              |        |       |        |       |       |                 |     |       | 21,893 | 13 3  |

## REPAIRS, LOCAL.

| 1865. |                              | Rs.   | A. P. | Rs.   | A. P. |       |                 | Rs. | A. P. | Rs.   | A. P. |
|-------|------------------------------|-------|-------|-------|-------|-------|-----------------|-----|-------|-------|-------|
| May   | To Disbursing Department ... | 633   | 15 10 |       |       |       |                 |     |       |       |       |
| "     | " Civil Officers             | 38    | 7 0   |       |       |       |                 |     |       |       |       |
| "     | " Stock                      | 1,289 | 10 0  |       |       |       |                 |     |       |       |       |
| June  | " Disbursing Department ...  | 919   | 3 8   |       |       |       |                 |     |       |       |       |
| "     | " Civil Officers             | 170   | 9 8   |       |       |       |                 |     |       |       |       |
| "     | " Stock                      | 233   | 9 10  |       |       |       |                 |     |       |       |       |
| July  | " Disbursing Department ...  | 2,190 | 3 7   |       |       |       |                 |     |       |       |       |
| "     | " Civil Officers             | 78    | 14 4  |       |       |       |                 |     |       |       |       |
| "     | " Stock                      | 626   | 14 10 |       |       |       |                 |     |       |       |       |
|       |                              |       |       | 2,896 | 0 9   | 1866. |                 |     |       |       |       |
|       |                              |       |       |       |       | April | By Budget Grant |     |       | 6,181 | 8 9   |
|       |                              |       |       |       |       |       |                 |     |       | 6,181 | 8 9   |

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## PROVINCIAL LEDGER.

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### ESTABLISHMENTS,—LOCAL.

| 1865. |                              | Rs. | A. | P. | Rs.   | A. | P. |       |                 | Rs. | A.  | P. | Rs.   | A. | P. |
|-------|------------------------------|-----|----|----|-------|----|----|-------|-----------------|-----|-----|----|-------|----|----|
| May   | To Disbursing Department ... | 170 | 0  | 0  |       |    |    |       |                 |     |     |    |       |    |    |
| June  | „ Disbursing Department ...  | 450 | 0  | 0  | 170   | 0  | 0  |       |                 |     |     |    |       |    |    |
| July  | „ Disbursing Department ...  | 730 | 0  | 0  | 450   | 0  | 0  |       |                 |     |     |    |       |    |    |
|       |                              |     |    |    | 730   | 0  | 0  | 1866. |                 |     |     |    |       |    |    |
|       |                              |     |    |    |       |    |    | April | By Budget grant | ... | ... |    | 1,350 | 0  | 0  |
|       |                              |     |    |    | 1,350 | 0  | 0  |       |                 |     |     |    | 1,350 | 0  | 0  |

TOOLS AND PLANT,—LOCAL.

[illegible]

### STOCK PURCHASES AND SALES.

|                |                                   | R.s.  | A.  | P.  |  | R.s.   | A. | P. |              |                                 | R.s.  | A.  | P.  |  | R.s.   | A. | P. |
|----------------|-----------------------------------|-------|-----|-----|--|--------|----|----|--------------|---------------------------------|-------|-----|-----|--|--------|----|----|
| 1865.<br>May   | To Disbursing De-<br>partment ... | 3,145 | 4   | 8   |  |        |    |    | 1865.<br>May | By Balance ..                   | ...   | ... | ... |  | 4,60   | 13 | 9  |
| " "            | Stock ...                         | 404   | 0   | 0   |  |        |    |    | " "          | Disbursing De-<br>partment ...  | 327   | 8   | 0   |  |        |    |    |
| June           | " Disbursing De-<br>partment ...  | 2,210 | 8   | 0   |  | 3,519  | 4  | 8  | " "          | Stock ...                       | 3,939 | 8   | 9   |  | 4,267  | 0  | 9  |
| July           | " Disbursing De-<br>partment ...  | 2,740 | 9   | 6   |  | 2,210  | 8  | 0  | June         | " Disbursing De-<br>partment .. | 676   | 8   | 0   |  |        |    |    |
|                |                                   |       |     |     |  | 2,740  | 9  | 6  | " "          | Stock ...                       | 2,520 | 12  | 0   |  | 3,197  | 4  | 0  |
|                |                                   |       |     |     |  | 8,500  | 6  | 2  | July         | " Stock ...                     | 2,000 | 8   | 0   |  | 2,000  | 8  | 0  |
| 1866.<br>April | To Balance ...                    | ...   | ... | ... |  | 2,325  | 4  | 4  |              |                                 |       |     |     |  |        |    |    |
|                |                                   |       |     |     |  | 10,825 | 10 | 6  |              |                                 |       |     |     |  | 10,825 | 10 | 6  |

Form No. 55,—*contd.*  
PROVINCIAL LEDGER.

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STOCK.

|       |                                  | Rs.   |    | A. P. |  | 1865.  |    |    |       | Rs.             |        | A. P. |   | 1865.  |    |
|-------|----------------------------------|-------|----|-------|--|--------|----|----|-------|-----------------|--------|-------|---|--------|----|
|       |                                  |       |    |       |  |        |    |    |       |                 |        |       |   |        |    |
| 1865. |                                  |       |    |       |  |        |    |    |       |                 |        |       |   |        |    |
| May   | To Balance ...                   |       |    |       |  | 13,975 | 8  | 2  | May   | By Sundries ... | 13,416 | 3     | 6 |        |    |
|       | „ Disbursing De-<br>partment ... | 986   | 13 | 6     |  |        |    |    | June  | „ Sundries ...  | 10,766 | 10    | 2 | 13,416 | 3  |
|       | „ Sundries ...                   | 5,639 | 8  | 9     |  |        |    |    |       | „ Sundries ...  | 9,223  | 7     | 7 | 10,766 | 10 |
|       | „ Stock ...                      | 6,462 | 6  | 8     |  | 13,085 | 12 | 11 | July  | „ Sundries ...  |        |       |   | 9,223  | 7  |
|       |                                  |       |    |       |  |        |    |    |       |                 |        |       |   |        |    |
| June  | „ Disbursing De-<br>partment ... | 990   | 14 | 0     |  |        |    |    |       |                 |        |       |   | 33,406 | 5  |
|       | „ Sundries ...                   | 2,620 | 12 | 0     |  |        |    |    |       |                 |        |       |   |        |    |
|       | „ Stock ...                      | 2,315 | 0  | 0     |  | 5,926  | 10 | 0  |       |                 |        |       |   |        |    |
|       |                                  |       |    |       |  |        |    |    |       |                 |        |       |   |        |    |
| July  | „ Disbursing De-<br>partment ... | 609   | 5  | 0     |  |        |    |    |       |                 |        |       |   |        |    |
|       | „ Sundries ...                   | 3,950 | 8  | 0     |  |        |    |    |       |                 |        |       |   |        |    |
|       | „ Stock ...                      | 1,599 | 10 | 0     |  | 6,159  | 7  | 0  | 1866. | By Balance ...  |        |       |   | 5,744  | 0  |
|       |                                  |       |    |       |  |        |    |    | April |                 |        |       |   |        |    |
|       |                                  |       |    |       |  | 39,150 | 6  | 1  |       |                 |        |       |   | 39,150 | 6  |

BARRACK DEPARTMENT.

| 1865. |                                                              | R <sup>s</sup> . | A.  | P.  | 1865. |      | R <sup>s</sup> .               | A.  | P. | 1865. |                                   | R <sup>s</sup> . | A. | P. |
|-------|--------------------------------------------------------------|------------------|-----|-----|-------|------|--------------------------------|-----|----|-------|-----------------------------------|------------------|----|----|
| May   | To Balance ...                                               | ...              | ... | ... |       |      | 226                            | 12  | 0  | May   | By Disbursing De-<br>partment ... | 385              | 0  | 0  |
|       | Disbursing De-<br>partment ...                               | 14               | 0   | 0   |       |      |                                |     |    |       |                                   |                  |    |    |
|       | Stock ...                                                    | 102              | 0   | 0   |       |      | 116                            | 0   | 0  |       |                                   |                  |    |    |
| June  | Disbursing De-<br>partment ...                               | 14               | 8   | 0   |       | July | Disbursing De-<br>partment ... | 240 | 0  | 0     |                                   |                  |    |    |
|       | Stock ...                                                    | 15               | 8   | 0   |       |      |                                |     |    |       |                                   |                  |    |    |
| July  | Disbursing De-<br>partment ...                               | 130              | 0   | 0   |       |      |                                |     |    |       |                                   |                  |    |    |
|       | Stock ...                                                    | 70               | 6   | 0   |       |      | 200                            | 6   | 0  |       |                                   |                  |    |    |
|       |                                                              |                  |     |     |       |      | 603                            | 2   | 0  |       |                                   |                  |    |    |
| 1865. |                                                              |                  |     |     |       |      |                                |     |    |       |                                   |                  |    |    |
| April | Govt., for profit<br>on transac-<br>tions of the<br>year ... | ...              | ... | ... |       |      | 21                             | 11  | 0  |       |                                   |                  |    |    |
|       |                                                              |                  |     |     |       |      | 625                            | 0   | 0  |       |                                   |                  |    |    |
|       |                                                              |                  |     |     |       |      |                                |     |    |       |                                   | 625              | 0  | 0  |

**TUCCAVEE WORKS.**

[illegible]

Form No. 55,—*contd.*

## PROVINCIAL LEDGER.

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### MISCELLANEOUS ADVANCES.

|       |                  | R.s. | A.  | P.  |       |                   | R.s. | A.  | P.  |  | R.s.  | A. | P. |
|-------|------------------|------|-----|-----|-------|-------------------|------|-----|-----|--|-------|----|----|
| 1865. | To Balance ...   | ...  | ... | ... | 1865. |                   |      |     |     |  |       |    |    |
| May   | " Disbursing De- | 680  | 0   | 0   | May   | By Disbursing De- | 355  | 0   | 0   |  | 355   | 0  | 0  |
|       | partment ...     |      |     |     |       | partment ...      |      |     |     |  |       |    |    |
| July  | " Disbursing De- | 650  | 0   | 0   | June  | , Disbursing De-  | 100  | 0   | 0   |  | 100   | 0  | 0  |
|       | partment ...     |      |     |     |       | partment ...      |      |     |     |  |       |    |    |
|       |                  |      |     |     | July  | " Disbursing De-  | 100  | 0   | 0   |  | 100   | 0  | 0  |
|       |                  |      |     |     |       | partment ...      |      |     |     |  |       |    |    |
|       |                  |      |     |     |       |                   |      |     |     |  | 555   | 0  | 0  |
|       |                  |      |     |     | 1866. |                   |      |     |     |  | 1,380 | 0  | 0  |
|       |                  |      |     |     | April | " Balance ...     | ...  | ... | ... |  |       |    |    |
|       |                  |      |     |     |       |                   |      |     |     |  |       |    |    |
|       |                  |      |     |     |       |                   |      |     |     |  |       |    |    |
|       |                  |      |     |     |       |                   |      |     |     |  | 1,935 | 0  | 0  |

## DEPOSITS.

| 1865. |                             | Rs.   | A. P. | Rs.   | A. P. | 1865. |                             | Rs. | A. P. | Rs.   | A. P. |
|-------|-----------------------------|-------|-------|-------|-------|-------|-----------------------------|-----|-------|-------|-------|
| May   | To Disbursing Department .. | 1,685 | 0 0   | 1,685 | 0 0   | May   | By Balance ...              | ... | ...   | 1,700 | 0 0   |
|       |                             |       |       |       |       |       | " Disbursing Department ... | 900 | 0 0   | 900   | 0 0   |
| July  | " Disbursing Department ... | 250   | 0 0   | 250   | 0 0   | June  | " Disbursing Department ... | 200 | 0 0   | 200   | 0 0   |
|       |                             |       |       |       |       | July  | " Disbursing Department ... | 200 | 0 0   | 200   | 0 0   |
| 1866. |                             |       |       |       |       |       |                             |     |       |       |       |
| April | " Balance ...               | ...   | ...   | 1,935 | 0 0   |       |                             |     |       |       |       |
|       |                             |       |       | 1,065 | 0 0   |       |                             |     |       |       |       |
|       |                             |       |       | 3,000 | 0 0   |       |                             |     |       | 3,000 | 0 0   |

## TRANSFERS

| 1865. |                              | Rs.   | A. P. | Rs.   | A. P. | 1865. |                             | Rs.   | A. P. | Rs.   | A. P. |
|-------|------------------------------|-------|-------|-------|-------|-------|-----------------------------|-------|-------|-------|-------|
| May   | To Disbursing Department ... | 280   | 0 0   |       |       | May   | By Disbursing Department .. | 280   | 0 0   |       |       |
| "     | " Stock ...                  | 1,700 | 0 0   |       |       | "     | " Stock ...                 | 1,700 | 0 0   | 1,980 | 0 0   |
| June  | " Disbursing Department ..   | 150   | 0 0   | 1,980 | 0 0   | June  | " "                         | 100   | 0 0   | 100   | 0 0   |
| "     | " Stock                      | 50    | 0 0   |       |       | July  | " Disbursing Department ..  | 40    | 0 0   | 40    | 0 0   |
| July  | " Disbursing Department ..   | 40    | 0 0   | 200   | 0 0   |       |                             |       |       | 2,120 | 0 0   |
|       |                              |       |       | 40    | 0 0   |       |                             |       |       | 2,220 | 0 0   |
| 1866. |                              |       |       | 2,220 | 0 0   | 1866. |                             |       |       |       |       |
| April | To Government...             |       |       | 2,120 | 0 0   | April | By Government...            |       |       |       |       |
|       |                              |       |       | 4,340 | 0 0   |       |                             |       |       | 4,340 | 0 0   |

## Form No. 55,—contd.

## PROVINCIAL LEDGER.

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CIVIL OFFICERS.

|       |                                 | Rs.   | A.  | P.  | Rs.   | A. | P. |       |                     | Rs.   | A. | P. | Rs.   | A. | P. |
|-------|---------------------------------|-------|-----|-----|-------|----|----|-------|---------------------|-------|----|----|-------|----|----|
| 1865. | To Balance ...                  | ...   | ... | ... | 342   | 0  | 0  | 1855. | May By Suudries ... | 1,255 | 10 | 6  | 1,255 | 10 | 6  |
| May   | „ Disbursing De<br>partment ... | 1,200 | 0   | 0   | 1,200 | 0  | 0  | June  | „ Sundries ...      | 1,963 | 9  | 8  | 1,963 | 9  | 8  |
| June  | „ Ditto ditto ...               | 2,000 | 0   | 0   | 2,000 | 0  | 0  | July  | „ Sundries ...      | 1,516 | 11 | 10 | 1,516 | 11 | 10 |
| July  | „ Ditto ditto ...               | 1,600 | 0   | 0   | 1,600 | 0  | 0  |       |                     |       |    |    |       |    |    |
|       |                                 |       |     |     | 5,142 | 0  | 0  |       |                     |       |    |    | 5,142 | 0  | 0  |

SUPPLIES FROM LONDON

| 1866. |                  |     | Rs.   | A. | P. | 1865. |          |     | Rs.   | A. | P. | Rs.   | A. | P. |
|-------|------------------|-----|-------|----|----|-------|----------|-----|-------|----|----|-------|----|----|
| April | To Government... | ... | 1,000 | 0  | 0  | July  | By Stock | ... | 1,000 | 0  | 0  | 1,000 | 0  | 0  |
|       |                  |     | 1,000 | 0  | 0  |       |          |     |       |    |    | 1,000 | 0  | 0  |

PROFIT AND LOSS.

[illegible]

## BALANCE.

| 1866.                              | Rs. | A. P. | R.     | A. P. | 1866.                           | Rs. | A. P. | R.     | A. P. |
|------------------------------------|-----|-------|--------|-------|---------------------------------|-----|-------|--------|-------|
| April To Disbursing Department ... |     |       | 15,225 | 8 2   | April By Government ..          |     |       | 19,365 | 4 4   |
| „ Stock... ..                      |     |       | 5,744  | 0 10  | „ Stock Purchases and Sales ... |     |       | 2,325  | 4 4   |
| „ Miscellaneous Advances ...       |     |       | 1,350  | 0 0   | Deposits ...                    |     |       | 1,065  | 0 0   |
| „ Civil Officers..                 |     |       | 406    | 0 0   |                                 |     |       |        |       |
|                                    |     |       | 22,755 | 9 0   |                                 |     |       | 22,755 | 9 0   |

## CHECK BALANCE SHEET FOR JUNE, 1865.

Form No. 57.—Para. 5.

Cash balance in hand on 30th  
Received from the Executive F

R

## Form No. 58.—Para. 5.

## CIVIL OFFICER'S BILL FOR PUBLIC WORKS.

THE GOVERNMENT OF THE NORTH WESTERN PROVINCES DR.

*To the Collector of Alyghur for constructing a Police Thannah at the station of Alyghur.*

Authority.—Government North Western Provinces letter No. , dated  
Estimate No. of 1864.

Public Works Budgets of the North Western Provinces for 1864-65 and 1865-66. Work  
commenced in October 1864, completed in May 1865.

|                                                                                                                      | Rs.          | A.       | P.       |
|----------------------------------------------------------------------------------------------------------------------|--------------|----------|----------|
| Expended in 1864-65 as per passed abstracts                                                                          | 2,650        | 0        | 0        |
| " 1865-66                                                                                                            | 130          | 0        | 0        |
| <b>TOTAL OF BILL</b>                                                                                                 | <b>2,780</b> | <b>0</b> | <b>0</b> |
| Amount of sanctioned estimate                                                                                        | 3,000        | 0        | 0        |
| Saving                                                                                                               | 220          | 0        | 0        |
| <i>Averages covering the above expenditure.</i>                                                                      |              |          |          |
| 15,000 cubic feet of masonry, plastered, partly cemented with lime, and partly with mud, at Rs. 7 per 100 cubic feet | 1,050        | 0        | 0        |
| 3,000 superficial feet of flat roofing on beams and burgas, at Rs. 30 per 100 feet                                   | 900          | 0        | 0        |
| 2,000 " " on burgas only, at Rs. 20 per 100 feet                                                                     | 400          | 0        | 0        |
| 12 Doors half-glazed, at Rs. 20 each                                                                                 | 240          | 0        | 0        |
| 10 " panelled, at Rs. 16 each                                                                                        | 160          | 0        | 0        |
| Gateway of iron and wood                                                                                             | 30           | 0        | 0        |
| <b>TOTAL</b>                                                                                                         | <b>2,780</b> | <b>0</b> | <b>0</b> |

Certified that this work has been executed in accordance with the proposals made to and sanctioned by Government.

[NOTE.—All original works not exceeding Rs. 200 each may be included in one annual bill. All repairs of the year may also be included in one bill.]

Collector.

## Form No. 59.—Para. II.

N. W. P. CIVIL OFFICERS' ABSTRACT, 1865-66.

*Detail of monthly expenditure by Civil Officers—May 1865.*

| DESIGNATION OF OFFICER. | LOCAL.          |          |          |            |          |          | CASH PAID INTO TREASURIES. |          | TOTAL DISBURSEMENTS. |              |
|-------------------------|-----------------|----------|----------|------------|----------|----------|----------------------------|----------|----------------------|--------------|
|                         | Original Works. |          |          | Repairs.   |          |          | Establishment.             |          | Tools and Plant.     |              |
|                         | Rs.             | A.       | P.       | Rs.        | A.       | P.       | Rs.                        | A.       | Rs.                  | A.           |
| Collector of Alyghur    | 630             | 0        | 0        | 14         | 0        | 0        | 644                        | 0        | 0                    | 0            |
| " Muttra                | 54              | 0        | 0        | 60         | 0        | 0        | 114                        | 0        | 0                    | 0            |
| Postmaster of Alyghur   | 50              | 0        | 0        | 130        | 0        | 0        | 180                        | 0        | 0                    | 0            |
| Collector of Agra       | 50              | 0        | 0        | 0          | 0        | 0        | 50                         | 0        | 0                    | 0            |
| " Etawah                | 0               | 0        | 0        | 0          | 0        | 0        | 0                          | 0        | 0                    | 0            |
| " Meerut                | 100             | 0        | 0        | 0          | 0        | 0        | 100                        | 0        | 0                    | 0            |
| <b>Total</b>            | <b>884</b>      | <b>0</b> | <b>0</b> | <b>204</b> | <b>0</b> | <b>0</b> | <b>1,088</b>               | <b>0</b> | <b>129</b>           | <b>36</b>    |
|                         |                 |          |          |            |          |          |                            |          | <b>167</b>           | <b>106</b>   |
|                         |                 |          |          |            |          |          |                            |          |                      | <b>1,255</b> |

I.—CIVIL OFFICERS DR. TO CASH.

| DESIGNATION OF CIVIL OFFICER. | PUBLIC WORKS DIVISION BY WHICH ADVANCED. | TRANSACTIONS OF THE YEAR. |    |    |       |     |     |       |     |     |        |    |    |
|-------------------------------|------------------------------------------|---------------------------|----|----|-------|-----|-----|-------|-----|-----|--------|----|----|
|                               |                                          | 1865.<br>May.             |    |    | June. |     |     | July. |     |     | Total. |    |    |
|                               |                                          | Rs.                       | A. | P. | Rs.   | A.  | P.  | Rs.   | A.  | P.  | Rs.    | A. | P. |
| Collector of Alyghur ...      | Alyghur Division ...                     | 400                       | 0  | 0  | 1,200 | 0   | 0   | 900   | 0   | 0   | 2,500  | 0  | 0  |
| " of Muttra ...               | " ...                                    | 300                       | 0  | 0  | 200   | 0   | 0   | 100   | 0   | 0   | 600    | 0  | 0  |
| Postmaster Alyghur ...        | " ...                                    | 200                       | 0  | 0  | 300   | 0   | 0   | ...   | ... | ... | 500    | 0  | 0  |
| Collector of Agra ...         | Agra Division ...                        | 100                       | 0  | 0  | 300   | 0   | 0   | 100   | 0   | 0   | 500    | 0  | 0  |
| " of Etawah ...               | " ...                                    | 100                       | 0  | 0  | ...   | ... | ... | 300   | 0   | 0   | 400    | 0  | 0  |
| " of Meerut ...               | Meerut Division ...                      | 100                       | 0  | 0  | ...   | ... | ... | 200   | 0   | 0   | 300    | 0  | 0  |
|                               |                                          | 1,200                     | 0  | 0  | 2,000 | 0   | 0   | 1,600 | 0   | 0   | 4,800  | 0  | 0  |

|                               |                    |     |     | R <sup>s</sup> . | A. | P. | R <sup>s</sup> . | A.  | P.  | R <sup>s</sup> . | A.  | P.  | R <sup>s</sup> . | A. | P. |
|-------------------------------|--------------------|-----|-----|------------------|----|----|------------------|-----|-----|------------------|-----|-----|------------------|----|----|
|                               | Dr.                |     |     | 884              | 0  | 0  | 964              | 0   | 0   | 578              | 13  | 0   | 2,426            | 15 | 0  |
| IMPERIAL                      | { Original Works   | ... | ... | 204              | 0  | 0  | 434              | 8   | 0   | 465              | 0   | 0   | 1,103            | 8  | 0  |
|                               | { Repairs          | ... | ... |                  |    |    |                  |     |     |                  |     |     |                  |    |    |
|                               | { Establishment... | ... | ... |                  |    |    |                  |     |     |                  |     |     |                  |    |    |
|                               | { Tools and Plant  | ... | ... |                  |    |    |                  |     |     |                  |     |     |                  |    |    |
| <b>TOTAL IMPERIAL</b>         |                    |     |     | 1,088            | 0  | 0  | 1,398            | 8   | 0   | 1,043            | 13  | 0   | 3,530            | 5  | 0  |
| LOCAL                         | { Original Works   | ... | ... | 129              | 3  | 6  | 394              | 8   | 0   | 278              | 12  | 0   | 802              | 7  | 6  |
|                               | { Repairs          | ... | ... | 38               | 7  | 0  | 170              | 9   | 8   | 78               | 14  | 4   | 287              | 15 | 0  |
|                               | { Establishment... | ... | ... |                  |    |    |                  |     |     |                  |     |     |                  |    |    |
|                               | { Tools and Plant  | ... | ... |                  |    |    |                  |     |     |                  |     |     |                  |    |    |
| <b>TOTAL LOCAL</b>            |                    |     |     | 167              | 10 | 6  | 565              | 1   | 8   | 357              | 10  | 4   | 1,090            | 6  | 6  |
| <b>TOTAL EXPENDITURE</b>      |                    |     |     | 1,255            | 10 | 6  | 1,963            | 9   | 8   | 1,401            | 7   | 4   | 4,620            | 11 | 6  |
| Cash paid into Treasuries ... |                    |     |     |                  |    |    |                  |     |     | 115              | 4   | 6   | 115              | 4  | 6  |
| <b>TOTAL DISBURSEMENTS</b>    |                    |     |     | 1,255            | 10 | 6  | 1,963            | 9   | 8   | 1,516            | 11  | 10  | 4,736            | 0  | 0  |
|                               | Cr.                |     |     | 644              | 0  | 0  | 1,249            | 1   | 8   | 948              | 14  | 4   | 2,842            | 0  | 0  |
| Collector of Alyghur          | ...                | ... | ... | 231              | 10 | 6  | 150              | 8   | 0   | 217              | 13  | 6   | 600              | 0  | 0  |
| " of Muttra                   | ...                | ... | ... | 180              | 0  | 0  | 261              | 0   | 0   | ...              | ... | ... | 444              | 0  | 0  |
| Postmaster of Alyghur         | ...                | ... | ... | 50               | 0  | 0  | 300              | 0   | 0   | 100              | 0   | 0   | 450              | 0  | 0  |
| Collector of Agra             | ...                | ... | ... | 50               | 0  | 0  | ...              | ... | ... | 250              | 0   | 0   | 300              | 0  | 0  |
| " of Etawah                   | ...                | ... | ... | 100              | 0  | 0  | ...              | ... | ... | ...              | ... | ... | 100              | 0  | 0  |
| " of Meerut                   | ...                | ... | ... |                  |    |    |                  |     |     |                  |     |     |                  |    |    |
| <b>TOTAL DISBURSEMENTS</b>    |                    |     |     | 1,255            | 10 | 6  | 1,963            | 9   | 8   | 1,516            | 11  | 10  | 4,736            | 0  | 0  |

## Form No. 59,—contd.

## PERSONAL LEDGER OF CIVIL OFFICERS.

## COLLECTOR OF ALYGHUR.

|              |                                | Rs.   | A. | P. |              |                                 | Rs.   | A. | P. |
|--------------|--------------------------------|-------|----|----|--------------|---------------------------------|-------|----|----|
| 1865.<br>May | To Balance ...                 | 312   | 0  | 0  | 1865.<br>May | By passed abstract for May 1865 | 614   | 0  | 0  |
| June         | " Alyghur Division for Cash... | 100   | 0  | 0  | June         | " " June "                      | 1,249 | 1  | 8  |
| July         | " " " "                        | 1,200 | 0  | 0  | July         | " " July "                      | 915   | 5  | 4  |
| "            | " " " "                        | 900   | 0  | 0  | "            | " Cash paid into Treasuries     | 33    | 9  | 0  |
|              |                                |       |    |    |              |                                 |       |    |    |
|              |                                | 2,812 | 0  | 0  |              |                                 | 2,812 | 0  | 0  |

## COLLECTOR OF MUTTRA.

|              |                                 | Rs. | A. | P. |              |                                 | Rs. | A. | P. |
|--------------|---------------------------------|-----|----|----|--------------|---------------------------------|-----|----|----|
| 1865.<br>May | To Alyghur Division, for Cash.. | 300 | 0  | 0  | 1865.<br>May | By passed abstract for May 1865 | 231 | 10 | 6  |
| June         | " " " "                         | 200 | 0  | 0  | June         | " " June "                      | 150 | 8  | 0  |
| July         | " " " "                         | 100 | 0  | 0  | July         | " " July "                      | 136 | 2  | 0  |
|              |                                 |     |    |    | "            | " Cash paid into Treasuries     | 81  | 11 | 6  |
|              |                                 |     |    |    |              |                                 |     |    |    |
|              |                                 | 600 | 0  | 0  |              |                                 | 600 | 0  | 0  |

## POSTMASTER OF ALYGHUR.

|              |                                 | Rs. | A. | P. |                |                                 | Rs. | A. | P. |
|--------------|---------------------------------|-----|----|----|----------------|---------------------------------|-----|----|----|
| 1865.<br>May | To Alyghur Division, for Cash.. | 200 | 0  | 0  | 1865.<br>May   | By passed abstract for May 1865 | 180 | 0  | 0  |
| June         | " " " "                         | 300 | 0  | 0  | June           | " " June "                      | 264 | 0  | 0  |
|              |                                 |     |    |    |                |                                 | 444 | 0  | 0  |
|              |                                 |     |    |    | 1866.<br>April | Balance ...                     | 56  | 0  | 0  |
|              |                                 |     |    |    |                |                                 |     |    |    |
|              |                                 | 500 | 0  | 0  |                |                                 | 500 | 0  | 0  |

## Form No. 59,—contd.

## PERSONAL LEDGER OF CIVIL OFFICERS.

## COLLECTOR OF AGRA.

|              |                               | Rs. | A. | P. |                |                                 | Rs. | A. | P. |
|--------------|-------------------------------|-----|----|----|----------------|---------------------------------|-----|----|----|
| 1865.<br>May | To Agra Division for Cash ... | 100 | 0  | 0  | 1865.<br>May   | By passed abstract for May 1865 | 50  | 0  | 0  |
| June         | " " " "                       | 300 | 0  | 0  | June           | " " June "                      | 300 | 0  | 0  |
| July         | " " " "                       | 100 | 0  | 0  | July           | " " July "                      | 100 | 0  | 0  |
|              |                               |     |    |    |                |                                 | 450 | 0  | 0  |
|              |                               |     |    |    | 1866.<br>April | By Balance ...                  | 50  | 0  | 0  |
|              |                               |     |    |    |                |                                 |     |    |    |
|              |                               | 500 | 0  | 0  |                |                                 | 500 | 0  | 0  |

## COLLECTOR OF ETAWAH.

|              |                               | Rs. | A. | P. |                |                                 | Rs. | A. | P. |
|--------------|-------------------------------|-----|----|----|----------------|---------------------------------|-----|----|----|
| 1865.<br>May | To Agra Division for cash ... | 100 | 0  | 0  | 1865.<br>May   | By passed abstract for May 1865 | 50  | 0  | 0  |
| July         | " " " "                       | 300 | 0  | 0  | July           | " " July "                      | 250 | 0  | 0  |
|              |                               |     |    |    |                |                                 | 300 | 0  | 0  |
|              |                               |     |    |    | 1866.<br>April | By balance ...                  | 100 | 0  | 0  |
|              |                               |     |    |    |                |                                 |     |    |    |
|              |                               | 400 | 0  | 0  |                |                                 | 400 | 0  | 0  |

## COLLECTOR OF MEERUT.

|              |                                 | Rs. | A. | P. |                |                                 | Rs. | A. | P. |
|--------------|---------------------------------|-----|----|----|----------------|---------------------------------|-----|----|----|
| 1865.<br>May | To Meerut Division for Cash ... | 100 | 0  | 0  | 1865.<br>May   | By passed abstract for May 1865 | 100 | 0  | 0  |
| July         | " " " "                         | 200 | 0  | 0  |                |                                 |     |    |    |
|              |                                 |     |    |    | 1866.<br>April | By Balance ...                  | 200 | 0  | 0  |
|              |                                 |     |    |    |                |                                 |     |    |    |
|              |                                 | 300 | 0  | 0  |                |                                 | 300 | 0  | 0  |

## BALANCES.

|                |                                 | Rs. | A. | P. |
|----------------|---------------------------------|-----|----|----|
| 1865.<br>April | Collector of Alyghur            | 0   | 0  | 0  |
|                | " " Muttra                      | 0   | 0  | 0  |
|                | Postmaster of Alyghur           | 56  | 0  | 0  |
|                | Collector of Agra               | 100 | 0  | 0  |
|                | " " Etawah                      | 200 | 0  | 0  |
|                | " " Meerut                      |     |    |    |
|                | Total, as per Provincial Ledger | 406 | 0  | 0  |

**Form No. 59.—contd.**  
**REGISTER OF WORKS AND REPAIRS EXECUTED, AND PUBLIC WORKS ESTABLISHMENTS PAID BY THE COLLECTOR OF ALYGHUR DURING THE YEAR 1865-66.**

| PASSED BILL.           |                 |           | EXPENDITURE OF THE YEAR. |                    |                                                 |              |     |         |            |       |       |     | EXPENDITURE TO END OF PREVIOUS YEAR. |     | BUDGET GRANT FOR THE WORK. |     | SANCTIONED ESTIMATE. |     |       |
|------------------------|-----------------|-----------|--------------------------|--------------------|-------------------------------------------------|--------------|-----|---------|------------|-------|-------|-----|--------------------------------------|-----|----------------------------|-----|----------------------|-----|-------|
| No.                    | Amount.         | Imperial. | Local.                   | TOTAL OF THE YEAR. |                                                 | GRAND TOTAL. | No. | Amount. | 1865. May. | June. | July. | Rs. | A. P.                                | Rs. | A. P.                      | Rs. | A. P.                | Rs. | A. P. |
|                        |                 |           |                          | Imperial.          | Local.                                          |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
| <b>Original works.</b> |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
| 270                    | 2,500           | 1,600     | ...                      | Civil Buildings.   | Police Thannah, Meerpoor                        | ...          | ... | ...     | ...        | ...   | ...   | ... | ...                                  | ... | ...                        | ... | ...                  | ... | ...   |
|                        | 100             | 100       | ...                      | ...                | Out-houses to Magistrate's Kutcherry            | ...          | ... | ...     | ...        | ...   | ...   | ... | ...                                  | ... | ...                        | ... | ...                  | ... | ...   |
|                        | 3,000           | 300       | ...                      | ...                | Police Thannah, Alyghur                         | ...          | ... | ...     | ...        | ...   | ...   | ... | ...                                  | ... | ...                        | ... | ...                  | ... | ...   |
| 323                    | ...             | ...       | 180                      | ...                | Additions to Serai at Alyghur                   | ...          | ... | ...     | ...        | ...   | ...   | ... | ...                                  | ... | ...                        | ... | ...                  | ... | ...   |
|                        | <b>Repairs.</b> |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
| 290                    | 500             | 500       | ...                      | Civil Buildings    | Current repairs to Revenue Buildings Meerpoor   | ...          | ... | ...     | ...        | ...   | ...   | ... | ...                                  | ... | ...                        | ... | ...                  | ... | ...   |
|                        | 300             | 300       | ...                      | ...                | Current repairs to Judicial Buildings, Meerpoor | ...          | ... | ...     | ...        | ...   | ...   | ... | ...                                  | ... | ...                        | ... | ...                  | ... | ...   |
| <b>Establishment.</b>  |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
| TOTAL                  |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |
|                        |                 |           |                          |                    |                                                 |              |     |         |            |       |       |     |                                      |     |                            |     |                      |     |       |

**Form No. 60.—Para. 5.**

**PUBLIC WORKS DEPARTMENT, BENGAL.**

**Register of Railway charges for land, 1865-66.**

| No. | SANCTIONS.        |                                                               | AUDITS.   |                 |                                                       | AMOUNT PREVIOUSLY AUDITED AGAINST THE SANCTION. | TOTAL AUDITED AGAINST THE SANCTION. | REMARKS.            |
|-----|-------------------|---------------------------------------------------------------|-----------|-----------------|-------------------------------------------------------|-------------------------------------------------|-------------------------------------|---------------------|
|     | Authority.        | Particulars.                                                  | Amount.   | No. of 1865-66. | Particulars of charge.                                | Sanction against which audited.                 | Amount passed.                      |                     |
| 1   | Government No. of | Land at Burdwan, &c., for East Indian Railway                 | Rs. 4,000 | 1               | Part of land at Burdwan, &c. ...                      | 1                                               | Rs. A. P. 2,000 0 0                 | Rs. A. P. 2,000 0 0 |
| 2   | Government No. of | Land in district of Bhargulpoor, &c., for East Indian Railway | 8,000     | 2               | Part of land in District of Bhargulpoor, &c., &c. ... | 2                                               | Rs. A. P. 4,700 0 0                 | Rs. A. P. 4,700 0 0 |
| 3   | Government No. of | Land in the district of Kishnagur for Eastern Bengal Railway  | 6,000     | 3               | Part of land in District of Kishnagur, &c., &c. ...   | 3                                               | Rs. A. P. 2,500 0 0                 | Rs. A. P. 2,500 0 0 |
|     |                   |                                                               |           | 4               | Part of land at Burdwan ...                           | 1                                               | Rs. A. P. 1,500 0 0                 | Rs. A. P. 3,500 0 0 |
|     |                   |                                                               |           | 5               | Part of land in District of Kishnagur ...             | 3                                               | Rs. A. P. 2,000 0 0                 | Rs. A. P. 4,500 0 0 |
|     |                   |                                                               |           | 6               | Part of land in District of Bhargulpoor ...           | 2                                               | Rs. A. P. 3,000 0 0                 | Rs. A. P. 7,700 0 0 |

## Form No. 61,—Para. 1.

## ABSTRACT OF STATE EXPENDITURE FOR RAILWAYS.

## CONTROL.

| P. W. DIVISION WHENCE TRANSFERRED. | SALARIES. |       | TRAVELLING ALLOWANCES. |       | CONTINGENCIES. |       | TOTAL. |       |
|------------------------------------|-----------|-------|------------------------|-------|----------------|-------|--------|-------|
|                                    | Rs.       | A. P. | Rs.                    | A. P. | Rs.            | A. P. | Rs.    | A. P. |
| MAY.                               |           |       |                        |       |                |       |        |       |
| Presidency Division ... ..         | 5,200     | 0 0   | 200                    | 0 0   | 1,400          | 0 0   | 6,800  | 0 0   |
| JUNE.                              |           |       |                        |       |                |       |        |       |
| Presidency Division ... ..         | 4,600     | 0 0   | 225                    | 0 0   | 1,300          | 0 0   |        |       |
| Bhaugulpore Division ... ..        | 600       | 0 0   | 75                     | 0 0   | 300            | 0 0   |        |       |
| TOTAL                              | 5,200     | 0 0   | 300                    | 0 0   | 1,600          | 0 0   | 7,100  | 0 0   |
| JULY.                              |           |       |                        |       |                |       |        |       |
| Presidency Division ... ..         | 4,600     | 0 0   | 150                    | 0 0   | 2,300          | 0 0   |        |       |
| Dinapore Division ... ..           | 1,500     | 0 0   | 50                     | 0 0   | 200            | 0 0   |        |       |
| TOTAL                              | 6,100     | 0 0   | 200                    | 0 0   | 2,500          | 0 0   | 8,800  | 0 0   |
| &c. &c.,                           |           |       |                        |       |                |       |        |       |
| TOTAL                              |           |       |                        |       |                |       |        |       |

## CIVIL ESTABLISHMENTS.

| TREASURY IN WHICH DISBURSED.      | SALARIES. |       | TRAVELLING ALLOWANCES. |       | CONTINGENCIES. |       | TOTAL. |       |
|-----------------------------------|-----------|-------|------------------------|-------|----------------|-------|--------|-------|
|                                   | Rs.       | A. P. | Rs.                    | A. P. | Rs.            | A. P. | Rs.    | A. P. |
| MAY.                              |           |       |                        |       |                |       |        |       |
| Collector of Hooghly ... ..       | 800       | 0 0   | 200                    | 0 0   | 100            | 0 0   | 1,100  | 0 0   |
| JUNE.                             |           |       |                        |       |                |       |        |       |
| Collector of Hooghly ... ..       | 800       | 0 0   | 250                    | 0 0   | 150            | 0 0   | 1,200  | 0 0   |
| JULY.                             |           |       |                        |       |                |       |        |       |
| Collector of 24 Pergunnahs ... .. | 760       | 0 0   | 200                    | 0 0   | 140            | 0 0   | 1,100  | 0 0   |
| (&c. &c.)                         |           |       |                        |       |                |       |        |       |
| TOTAL                             |           |       |                        |       |                |       |        |       |

## LAND.

| TREASURY IN WHICH DISBURSED.                                                  | EAST INDIAN RAILWAY. |       | EASTERN BENGAL RAILWAY. |       | TOTAL. |       |
|-------------------------------------------------------------------------------|----------------------|-------|-------------------------|-------|--------|-------|
|                                                                               | Rs.                  | A. P. | Rs.                     | A. P. | Rs.    | A. P. |
| MAY.                                                                          |                      |       |                         |       |        |       |
| Collector of Howrah, for land taken up at Howrah. Bill No. dated ... ..       | 10,000               | 0 0   |                         |       |        |       |
| Collector of 24 Pergunnahs for land taken up at Scaldah Bill No. dated ... .. |                      |       | 4,000                   | 0 0   |        |       |
| TOTAL                                                                         | 10,000               | 0 0   | 4,000                   | 0 0   | 14,000 | 0 0   |
| JUNE.                                                                         |                      |       |                         |       |        |       |
| Collector of Howrah, Bill No. dated ... ..                                    |                      |       |                         |       |        |       |
| TOTAL                                                                         | 20,000               | 0 0   | 5,000                   | 0 0   | 25,000 | 0 0   |

In practice separate folios or set of folios would be set apart for each of the above.

## Form No. 62,—Para. 9.

RAILWAY JOURNAL 1865-66.

| FOLIO IN LEDGER.                                           | FOLIO IN ABSTRACT. | TRANSACTIONS OF THE YEAR. |       |        |       |        |       |        |       |
|------------------------------------------------------------|--------------------|---------------------------|-------|--------|-------|--------|-------|--------|-------|
|                                                            |                    | 1865 May.                 |       | June.  |       | July.  |       | TOTAL. |       |
|                                                            |                    | Rs.                       | A. P. | Rs.    | A. P. | Rs.    | A. P. | Rs.    | A. P. |
| OPENING ENTRIES.                                           |                    |                           |       |        |       |        |       |        |       |
| Government Dr. to Budget grant for the Grants of the year— |                    |                           |       |        |       |        |       |        |       |
|                                                            |                    | Rs.                       |       |        |       |        |       |        |       |
| Control ... ..                                             |                    |                           |       |        |       | 25,000 |       |        |       |
| Civil establishments ... ..                                |                    |                           |       |        |       | 5,000  |       |        |       |
| Land ... ..                                                |                    |                           |       |        |       | 40,000 |       |        |       |
|                                                            |                    | 70,000                    | 0 0   |        |       |        |       |        |       |
| ENTRIES OF THE YEAR.                                       |                    |                           |       |        |       |        |       |        |       |
| Control Dr. to Transfers—                                  |                    |                           |       |        |       |        |       |        |       |
| Salaries ... ..                                            |                    | 5,200                     | 0 0   | 5,200  | 0 0   | 6,100  | 0 0   | 16,500 | 0 0   |
| Travelling allowances ... ..                               |                    | 200                       | 0 0   | 300    | 0 0   | 200    | 0 0   | 700    | 0 0   |
| Contingencies ... ..                                       |                    | 1,400                     | 0 0   | 1,600  | 0 0   | 2,500  | 0 0   | 5,500  | 0 0   |
|                                                            |                    | 6,800                     | 0 0   | 7,100  | 0 0   | 8,800  | 0 0   | 22,700 | 0 0   |
| Civil establishments Dr. to Government—                    |                    |                           |       |        |       |        |       |        |       |
| Salaries ... ..                                            |                    | 800                       | 0 0   | 800    | 0 0   | 760    | 0 0   | 2,360  | 0 0   |
| Travelling allowances ... ..                               |                    | 200                       | 0 0   | 250    | 0 0   | 200    | 0 0   | 650    | 0 0   |
| Contingencies ... ..                                       |                    | 100                       | 0 0   | 150    | 0 0   | 140    | 0 0   | 390    | 0 0   |
|                                                            |                    | 1,100                     | 0 0   | 1,200  | 0 0   | 1,100  | 0 0   | 3,400  | 0 0   |
| Land Dr. to Government—                                    |                    |                           |       |        |       |        |       |        |       |
| East Indian Railway ... ..                                 |                    | 10,000                    | 0 0   | 20,000 | 0 0   |        |       | 30,000 | 0 0   |
| Eastern Bengal Railway ... ..                              |                    | 4,000                     | 0 0   | 5,000  | 0 0   |        |       | 9,000  | 0 0   |
|                                                            |                    | 14,000                    | 0 0   | 25,000 | 0 0   |        |       | 39,000 | 0 0   |
| CLOSING ENTRIES.                                           |                    |                           |       |        |       |        |       |        |       |
| Transfers Dr. to Government to close the former head       |                    |                           |       |        |       |        |       |        |       |
|                                                            |                    |                           |       |        |       | 22,700 | 0 0   |        |       |
| Budget Grant Dr. to Sundries—                              |                    |                           |       |        |       |        |       |        |       |
| Charges for control ... ..                                 |                    |                           |       |        |       | 22,700 | 0 0   |        |       |
| Civil establishments ... ..                                |                    |                           |       |        |       | 3,400  | 0 0   |        |       |
| Land ... ..                                                |                    |                           |       |        |       | 39,000 | 0 0   |        |       |
|                                                            |                    |                           |       |        |       | 65,100 | 0 0   |        |       |
| Budget grant Dr. to Government for savings on the grant    |                    |                           |       |        |       |        |       |        |       |
|                                                            |                    |                           |       |        |       | 4,900  | 0 0   |        |       |

Form No. 63,—Para. 9.  
RAILWAY LEDGER, 1865-66.

| DR.   |                                           | GOVERNMENT. |       |                   |                                     | CR.    |            |
|-------|-------------------------------------------|-------------|-------|-------------------|-------------------------------------|--------|------------|
|       |                                           | Rs.         | A. P. |                   |                                     | Rs.    | A. P.      |
| May 1 | To Budget grant—<br>For grant of the year | 70,000      | 0 0   | 1865.<br>May 31   | By Civil Establish-<br>ments ...    | 1,100  |            |
|       |                                           |             |       | "                 | " Land ...                          | 14,000 |            |
|       |                                           |             |       |                   |                                     |        | 15,100 0 0 |
|       |                                           |             |       | June 31           | " Civil Establish-<br>ments ...     | 1,200  |            |
|       |                                           |             |       | "                 | " Land ...                          | 25,000 |            |
|       |                                           |             |       |                   |                                     |        | 26,200 0 0 |
|       |                                           |             |       | July 30           | " Civil Establish-<br>ments ...     | 1,100  |            |
|       |                                           |             |       | 1866.<br>April 30 | " Transfers ...                     |        | 1,100 0 0  |
|       |                                           |             |       | "                 | " Budget grant for sav-<br>ings ... |        | 22,700 0 0 |
|       |                                           |             |       |                   |                                     |        | 4,900 0 0  |
|       |                                           | 70,000      | 0 0   |                   |                                     |        | 70,000 0 0 |

| Dr.      |                            | BUDGET GRANT. |       |       |                               | Cr.    |       |
|----------|----------------------------|---------------|-------|-------|-------------------------------|--------|-------|
| 1866.    |                            | Rs.           | A. P. | 1865. |                               | Rs.    | A. P. |
| April 30 | To Sundries—               |               |       | May 1 | By Govt. for Budget grant ... | 70,000 | 0 0   |
|          | Control ...                | 22,700        | 0 0   |       |                               |        |       |
|          | Civil Establishments       | 3,400         | 0 0   |       |                               |        |       |
| 1866.    | Land ...                   | 39,000        | 0 0   |       |                               |        |       |
| April 30 | To Government for savings. | 4,900         | 0 0   |       |                               |        |       |
|          |                            | 70,000        | 0 0   |       |                               | 70,000 | 0 0   |

| TRANSFERS. |                   |               |            |         |                   |
|------------|-------------------|---------------|------------|---------|-------------------|
| DR.        |                   |               |            |         |                   |
| 1866.      |                   | R.s.          | A. P.      | 1865.   |                   |
| April 30   | To Government ... | 22,700        | 0 0        | May 31  | By Control ... .. |
|            |                   |               |            | June 20 | " " ... ..        |
|            |                   |               |            | July 31 | " " ... ..        |
|            |                   | <u>22,700</u> | <u>0 0</u> |         |                   |
|            |                   |               |            |         | R.s. A. P.        |
|            |                   |               |            |         | 6,800 0 0         |
|            |                   |               |            |         | 7,100 0 0         |
|            |                   |               |            |         | 8,800 0 0         |
|            |                   |               |            |         | <u>22,700</u> 0 0 |

| DR.   |    |              |     | CONTROL. |    |    |          | CR.             |     |        |    |
|-------|----|--------------|-----|----------|----|----|----------|-----------------|-----|--------|----|
| 1865. |    |              |     | Rs.      | A. | P. |          |                 | Rs. | A.     | P. |
| May   | 31 | To Transfers | ... | 6,800    | 0  | 0  |          |                 |     |        |    |
| June  | 30 | " "          | ... | 7,100    | 0  | 0  |          |                 |     |        |    |
| July  | 31 | " "          | ... | 8,800    | 0  | 0  | 1866.    |                 |     |        |    |
|       |    |              |     |          |    |    | April 30 | By Budget grant | ... | 22,700 | 0  |
|       |    |              |     | 22,700   | 0  | 0  |          |                 |     | 22,700 | 0  |

| Dr.     |               | CIVIL ESTABLISHMENTS. |    |    |          | Cr.             |         |
|---------|---------------|-----------------------|----|----|----------|-----------------|---------|
|         |               | Rs.                   | A. | P. |          | Rs.             | A.      |
| 1865.   |               |                       |    |    |          |                 |         |
| May 31  | To Government | 1,100                 | 0  | 0  |          |                 |         |
| June 30 | " "           | 1,200                 | 0  | 0  | 1866.    |                 |         |
| July 31 | " "           | 1,100                 | 0  | 0  | April 30 | By Budget grant | 3,400 0 |
|         |               | 3,400                 | 0  | 0  |          |                 | 3,400 9 |

| DR.     |               |     |  | LAND.  |    |    |          | CR.             |     |  |        |    |    |
|---------|---------------|-----|--|--------|----|----|----------|-----------------|-----|--|--------|----|----|
|         |               |     |  | Rs.    | A. | P. |          |                 |     |  | Rs.    | A. | P. |
| 1865.   |               |     |  | 14,000 | 0  | 0  | 1866.    |                 |     |  |        |    |    |
| May 31  | To Government | ... |  | 25,000 | 0  | 0  | April 30 | By Budget grant | ... |  | 39,000 | 0  | 0  |
| June 30 | " "           | ... |  |        |    |    |          |                 |     |  |        |    |    |
|         |               |     |  | 39,000 | 0  | 0  |          |                 |     |  | 39,000 | 0  | 0  |

OF CONTROLLER'S OFFICE.

## Form No. 64.—Para. 1.,

MONTHLY REPORT OF PROGRESS MADE IN THE OFFICE OF THE CONTROLLER, P. W. ACCOUNTS, N. W. PROVINCES, IN ADJUSTING ACCOUNTS OF EXECUTIVE ENGINEERS, DURING THE MONTH OF \_\_\_\_\_ 1865.

[illegible]

in calculating arrears one month is allowed for the submission of the accounts to the Controller, half a month for Auditing, and half a month for Booking the divisional and provincial books.

CONTROLLER'S OFFICE,

*Agra.*

3 }  
Controller P. W. Accounts, N. W. Provinces.

PUBLIC WORKS DEPARTMENT, N. W. PROVINCES.

## Form No. 65.—Para. 3.

Accompaniment to monthly abstracts of receipts and expenditure submitted to the Accountant General,  
Public Works Department.

## SCHEDULE A FOR THE MONTH OF MAY, 1865.

## DETAIL OF CASH RECEIVED IN TRANSFER.

| PARTICULARS OF EACH TRANSACTION.        | AMOUNT RECEIVED IN EACH CASE. | TOTAL OF EACH PROVINCE. | TOTAL OF EACH DEPARTMENT AND GRAND TOTAL. |
|-----------------------------------------|-------------------------------|-------------------------|-------------------------------------------|
| PUBLIC WORKS DEPARTMENT.                |                               |                         |                                           |
| <i>Bengal.</i>                          |                               |                         |                                           |
| [ Here enter the transfers in detail. ] |                               |                         |                                           |
| TOTAL BENGAL                            |                               |                         |                                           |
| <i>Punjab.</i>                          |                               |                         |                                           |
| TOTAL PUNJAB                            |                               |                         |                                           |
| TOTAL PUBLIC WORKS DEPARTMENT           |                               |                         |                                           |
| OTHER DEPARTMENTS.                      |                               |                         |                                           |
| <i>Military Department.</i>             |                               |                         |                                           |
| TOTAL MILITARY DEPARTMENT               |                               |                         |                                           |
| TOTAL OTHER DEPARTMENTS                 |                               |                         |                                           |

NOTE.—All cash paid by other Departments or Provinces on account of this Province are considered to be cash received in transfer.  
See para. 54, section 2.

PUBLIC WORKS DEPARTMENT, N. W. PROVINCES.

## Form No. 65,—contd.

## SCHEDULE B FOR THE MONTH OF MAY, 1865.

## Detail of Cash Payments in Transfer.

| PARTICULARS OF EACH TRANSACTION. | AMOUNT PAID IN EACH CASE. | TOTAL OF EACH PROVINCE. | TOTAL OF EACH DEPARTMENT AND GRAND TOTAL. |
|----------------------------------|---------------------------|-------------------------|-------------------------------------------|
| PUBLIC WORKS DEPARTMENT.         |                           |                         |                                           |
| <i>Central Provinces.</i>        |                           |                         |                                           |
| TOTAL CENTRAL PROVINCES.         |                           |                         |                                           |
| <i>Bengal.</i>                   |                           |                         |                                           |
| TOTAL BENGAL.                    |                           |                         |                                           |
| TOTAL PUBLIC WORKS DEPARTMENT    |                           |                         |                                           |
| OTHER DEPARTMENTS.               |                           |                         |                                           |
| <i>Ordnance Department.</i>      |                           |                         |                                           |
| TOTAL, ORDNANCE DEPARTMENT       |                           |                         |                                           |
| TOTAL OTHER DEPARTMENTS          |                           |                         |                                           |

PUBLIC WORKS DEPARTMENT, N. W. PROVINCES.

Form No. 65,—contd.

SCHEDULE C FOR THE MONTH OF MAY, 1865.

Detail of stock received in transfer.

| PARTICULARS OF EACH TRANSACTION.                | VALUE IN EACH CASE. | TOTAL OF EACH PROVINCE. | TOTAL OF EACH DEPARTMENT AND GRAND TOTAL. |
|-------------------------------------------------|---------------------|-------------------------|-------------------------------------------|
| PUBLIC WORKS DEPARTMENT.<br><i>Punjab.</i>      |                     |                         |                                           |
| TOTAL PUNJAB                                    |                     |                         |                                           |
| TOTAL PUBLIC WORKS DEPARTMENT                   |                     |                         |                                           |
| OTHER DEPARTMENTS.<br><i>Forest Department.</i> |                     |                         |                                           |
| TOTAL FOREST DEPARTMENT                         |                     |                         |                                           |
| TOTAL OTHER DEPARTMENTS                         |                     |                         |                                           |

PUBLIC WORKS DEPARTMENT N. W. PROVINCES.

Form No. 65,—contd.

SCHEDULE D FOR THE MONTH OF MAY, 1865.

DETAIL OF STOCK ISSUED IN TRANSFER.

| PARTICULARS OF EACH TRANSACTION.                  | VALUE IN EACH CASE. | TOTAL OF EACH PROVINCE. | TOTAL OF EACH DEPT. AND GRAND TOTAL. |
|---------------------------------------------------|---------------------|-------------------------|--------------------------------------|
| PUBLIC WORKS DEPARTMENT,<br><i>Bengal.</i>        |                     |                         |                                      |
| TOTAL, BENGAL,                                    |                     |                         |                                      |
| TOTAL P. W. DEPT.                                 |                     |                         |                                      |
| OTHER DEPARTMENTS.<br><i>Ordnance Department.</i> |                     |                         |                                      |
| TOTAL, ORDNANCE DEPARTMENT.                       |                     |                         |                                      |
| TOTAL, OTHER DEPARTMENTS.                         |                     |                         |                                      |

## Form No. 66.—Para. 4.

## MONTHLY ACCOUNT OF STATE EXPENDITURE FOR RAILWAYS FOR JUNE 1865.

| HEADS OF EXPENDITURE.                                                                   | EXPENDITURE DURING MONTH. |            | AMOUNT OF EXPENDITURE TO 30TH JUNE 1865. |            | GRANTS.       |            | EXPENDITURE      |       |                  |            |
|-----------------------------------------------------------------------------------------|---------------------------|------------|------------------------------------------|------------|---------------|------------|------------------|-------|------------------|------------|
|                                                                                         |                           |            |                                          |            |               |            | More than Grant. |       | Less than Grant. |            |
|                                                                                         | Rs.                       | A. P.      | Rs.                                      | A. P.      | Rs.           | A. P.      | Rs.              | A. P. | Rs.              | A. P.      |
| <i>Control.</i>                                                                         |                           |            |                                          |            |               |            |                  |       |                  |            |
| Salaries of Consulting and Deputy Consulting Engineers and Office establishments ... .. | 5,200                     | 0 0        | 10,400                                   | 0 0        |               |            |                  |       |                  |            |
| Travelling allowances ... ..                                                            | 300                       | 0 0        | 500                                      | 0 0        |               |            |                  |       |                  |            |
| Contingencies ... ..                                                                    | 1,600                     | 0 0        | 3,000                                    | 0 0        |               |            |                  |       |                  |            |
| <b>TOTAL</b>                                                                            | <b>7,100</b>              | <b>0 0</b> | <b>13,900</b>                            | <b>0 0</b> | <b>25,000</b> | <b>0 0</b> |                  |       | <b>11,100</b>    | <b>0 0</b> |
| <i>Civil Establishments.</i>                                                            |                           |            |                                          |            |               |            |                  |       |                  |            |
| Salaries of Deputy Collector and establishment ... ..                                   | 800                       | 0 0        | 1,600                                    | 0 0        |               |            |                  |       |                  |            |
| Travelling allowances ... ..                                                            | 250                       | 0 0        | 450                                      | 0 0        |               |            |                  |       |                  |            |
| Contingencies ... ..                                                                    | 150                       | 0 0        | 250                                      | 0 0        |               |            |                  |       |                  |            |
| <b>TOTAL</b>                                                                            | <b>1,200</b>              | <b>0 0</b> | <b>2,300</b>                             | <b>0 0</b> | <b>5,000</b>  | <b>0 0</b> |                  |       | <b>2,700</b>     | <b>0 0</b> |
| <i>Land.</i>                                                                            |                           |            |                                          |            |               |            |                  |       |                  |            |
| For cost of land taken up for the following Railways—                                   |                           |            |                                          |            |               |            |                  |       |                  |            |
| East Indian Railway ... ..                                                              | 20,000                    | 0 0        | 30,000                                   | 0 0        |               |            |                  |       |                  |            |
| Eastern Bengal Railway ... ..                                                           | 5,000                     | 0 0        | 9,000                                    | 0 0        |               |            |                  |       |                  |            |
| <b>TOTAL</b>                                                                            | <b>25,000</b>             | <b>0 0</b> | <b>39,000</b>                            | <b>0 0</b> | <b>40,000</b> | <b>0 0</b> |                  |       | <b>1,000</b>     | <b>0 0</b> |

Controller.

## Form No. 67.—Para. 17.

## STATEMENT OF CASH BALANCES OF THE PUBLIC WORKS DEPARTMENT, NORTH WESTERN PROVINCES ON THE 31st MAY, 1865.

| DIVISION.    | TREASURY.      | AMOUNT AT CREDIT OF DRAWING ACCOUNT IN EACH TREASURY. |       | TOTAL OF TREASURY CREDITS IN EACH DIVISION. |       | CASH IN HANDS OF P. W. DISBURSERS. |       | TOTAL BALANCE. |       |
|--------------|----------------|-------------------------------------------------------|-------|---------------------------------------------|-------|------------------------------------|-------|----------------|-------|
|              |                | Rs.                                                   | A. P. | Rs.                                         | A. P. | Rs.                                | A. P. | Rs.            | A. P. |
| Alyghur      | Alyghur        | 530                                                   | 0 0   |                                             |       |                                    |       |                |       |
|              | Muttra         | 344                                                   | 9 9   | 874                                         | 9 9   | 2,371                              | 10 8  | 3,246          | 4 5   |
| Meerut       | Meerut         |                                                       |       |                                             |       |                                    |       |                |       |
|              | Mozuffurnuggur |                                                       |       |                                             |       |                                    |       |                |       |
|              | Saharunpoor    |                                                       |       |                                             |       |                                    |       |                |       |
|              | [and so on]    |                                                       |       |                                             |       |                                    |       |                |       |
| <b>TOTAL</b> |                |                                                       |       |                                             |       |                                    |       |                |       |

Controller.

Form No. 68.—Para. 7.

ACCOUNT OF APPROPRIATION AND OUTLAY FOR PUBLIC WORKS, IMPERIAL, IN THE  
NORTH WESTERN PROVINCES FOR THE YEAR 1865-66.

| SERVICE HEADS.                                           | GRANTS AS<br>PER BUDGET<br>ORDERS. | EXPENDI-<br>TURE. | DIFFERENCE.          |                      |
|----------------------------------------------------------|------------------------------------|-------------------|----------------------|----------------------|
|                                                          |                                    |                   | Less than<br>Grants. | More than<br>Grants. |
|                                                          | Rs.                                | Rs.               | Rs.                  | Rs.                  |
| <i>Original Works.</i>                                   |                                    |                   |                      |                      |
| Military ... ..                                          | 4,000                              | 4,835             | ...                  | 835                  |
| Civil Buildings ... ..                                   | 22,000                             | 24,983            | ...                  | 2,983                |
| Agricultural ... ..                                      | ...                                | ...               | ...                  | ...                  |
| Communications ... ..                                    | 11,000                             | 13,745            | ...                  | 2,745                |
| Miscellaneous Public Improvements ... ..                 | ...                                | ...               | ...                  | ...                  |
|                                                          | 37,000                             | 43,563            | ...                  | 6,563                |
| <i>Repairs.</i>                                          |                                    |                   |                      |                      |
| Military ... ..                                          | 2,000                              | 2,100             | ...                  | 100                  |
| Civil Buildings ... ..                                   | 2,000                              | 2,200             | ...                  | 200                  |
| Agricultural ... ..                                      | ...                                | ...               | ...                  | ...                  |
| Communications ... ..                                    | 500                                | 136               | 364                  | ...                  |
| Miscellaneous Public Improvements ... ..                 | 500                                | 260               | 240                  | ...                  |
|                                                          | 5,000                              | 4,696             | 604                  | 300                  |
| <i>Establishments.</i>                                   |                                    |                   |                      |                      |
| Direction ... ..                                         | 2,000                              | 3,150             | ...                  | 1,150                |
| Construction ... ..                                      | 4,500                              | 5,300             | ...                  | 8,000                |
| Accounts ... ..                                          | 1,500                              | 2,543             | ...                  | 1,043                |
|                                                          | 8,000                              | 10,993            | ...                  | 2,993                |
| <i>Tools and Plant</i> ... ..                            | 5,000                              | 4,782             | 218                  | ...                  |
| <i>Profit and Loss</i> ... ..                            | ...                                | 332               | ...                  | 332                  |
| <b>TOTAL</b>                                             | 55,000                             | 64,366            | 822                  | 10,188               |
| Add amount of Additional Grants as per annexed statement | 5,000                              | ...               | 5,000                | ...                  |
|                                                          | 60,000                             | 64,366            | 5,822                | 10,188               |
| Reductions as per ditto ... ..                           | 10,000                             | ...               | ...                  | 10,000               |
|                                                          | 50,000                             | 64,366            | 5,822                | 20,188               |
| Decrease in Stock Balance* ... ..                        | 8,231                              | ...               | 8,231                | ...                  |
|                                                          | 58,231                             | 64,366            | 14,053               | 20,188               |
| Deduct Grants from Expenditure, and less from more ...   | ...                                | 58,231            | ...                  | 14,053               |
| <b>Net Excess [or savings as the case may be]</b>        | ...                                | 6,135             | ...                  | 6,135                |

**Controller.**

\* If there is an increase, the amount should be deducted from the total grant.

The appropriation account of 'Local funds' outlay will be in the same form.

( 80 )

DETAIL OF ADDITIONAL GRANTS AND REDUCTIONS, TO ACCOMPANY THE ANNUAL APPROPRIATION AND OUTLAY ACCOUNT OF THE NORTH WESTERN PROVINCES FOR THE YEAR 1865-66.

| PARTICULARS.                                                                                                              | AMOUNT.      | REFERENCES.                            |
|---------------------------------------------------------------------------------------------------------------------------|--------------|----------------------------------------|
| ADDITIONS—<br>Grant-in-aid from Local Funds applied to...                                                                 | Rs.<br>5,000 | Govt. N. W. P. letter No. — dated —    |
| TOTAL ADDITIONS                                                                                                           | 5,000        |                                        |
| REDUCTIONS—<br>Portion of Imperial Grant transferred to<br>the Central Provinces, on account of the<br>Station of— ... .. | 10,000       | Govt. of India's, letter No. — dated — |
| TOTAL REDUCTIONS                                                                                                          | 10,000       |                                        |
| Net increase or decrease                                                                                                  | 5,000        |                                        |

( 81 )



Form No. 68,—contd.

SCHEDULE OF EXPENDITURE ON ORIGINAL WORKS TO ACCOMPANY THE ANNUAL APPROPRIATION AND OUTLAY ACCOUNT OF THE NORTH WESTERN PROVINCES FOR THE YEAR 1865-66.

| DIVISION.   | WORKS.                                                    | GRANTS AS PER BUDGET ORDERS. | EXPENDITURE. | DIFFERENCE.      |                  |
|-------------|-----------------------------------------------------------|------------------------------|--------------|------------------|------------------|
|             |                                                           |                              |              | Less than Grant. | More than Grant. |
|             | <i>Military.</i>                                          | Rs.                          | Rs.          | Rs.              | Rs.              |
| Alyghur ... | Wash-houses at Alyghur—European Infantry                  | 3,000                        | 3,125        | ...              | 125              |
|             | &c. &c.                                                   |                              |              |                  |                  |
| Agra ...    | &c. &c.                                                   |                              |              |                  |                  |
|             | Total of works not exceeding Rs. 2,500 each...            | 500                          | 550          | ...              | 50               |
|             | <b>TOTAL, MILITARY</b>                                    | <b>4,000</b>                 | <b>4,835</b> | <b>...</b>       | <b>835</b>       |
|             | <i>Civil Buildings.</i>                                   |                              |              |                  |                  |
|             | [as above, and so on for the remaining heads of service.] |                              |              |                  |                  |

Form No. 68,—contd.

SCHEDULE OF REPAIRS TO ACCOMPANY THE ANNUAL APPROPRIATION AND OUTLAY ACCOUNT OF THE NORTH WESTERN PROVINCES FOR THE YEAR 1865-66.

| DIVISION.   | PARTICULARS.                                   | AMOUNT OF EACH ESTIMATE. | EXPENDITURE. | DIFFERENCE.         |                     | AUTHORITY FOR AUDIT. |
|-------------|------------------------------------------------|--------------------------|--------------|---------------------|---------------------|----------------------|
|             |                                                |                          |              | More than Estimate. | Less than Estimate. |                      |
|             | <i>Military.</i>                               | Rs.                      | Rs.          | Rs.                 | Rs.                 |                      |
| Alyghur ... | Cavalry Barracks at Muttra                     | 3,000                    | 2,800        | ...                 | 200                 | Controller.          |
|             | Infantry Hospital Buildings at Muttra ..       | 4,000                    | 5,000        | 1,000               | ..                  | Govt. No. date.      |
|             | Total of estimates not exceeding Rs. 2,500 ... | 10,000                   | 9,600        | ...                 | 400                 | Controller.          |
|             |                                                |                          | 17,400       |                     |                     |                      |
| Meerut ...  |                                                |                          |              |                     |                     |                      |
|             | <b>TOTAL MILITARY</b>                          |                          |              |                     |                     |                      |
|             | [and so on]                                    |                          |              |                     |                     |                      |

Controller.

NOTE.—The above Entries will not be found to agree with the entries in the form of Journal, as in the latter the entries are purposely made of small amount to save labour in printing.

Form No. 69

PUBLIC WORKS DEPARTMENT,

PROVINCIAL ACCOUNT CURRENT

Dr.

To Balance brought forward from last year.

Disbursing Department Cash ... 9010 1 3

Retrenchments (if any)

Stock ...

Barrack Department ...

Miscellaneous Advances ...

Civil Officers ...

DEDUCT—

Balance at credit of Stock Purchases and Sales ... 460 13 9

Deposits ... 1,700 0 0

To GOVERNMENT—

Letters of credit ...

Income Tax realized from P. W. Establishment ...

Supplies from London ...

Materials from old Buildings ...

To REVENUE IMPERIAL—

*Realized in P. W. Department.*

Tolls, Dues, Fees, Fines, and Refunds ...

Rents of Buildings ...

Sales of Produce ...

Sales of Buildings, old Materials, and Tools and Plant ...

Profit on sales of Barrack Supplies ...

*Realized in Civil Department.*

Water Rent ...

To REVENUE LOCAL—

*Realized by P. W. Department.*

[Here detail.]

To TRANSFERS—

Departmental, from other Provinces, as per Schedule ...

From other Departments, as per Schedule ...

TOTAL

Rs. A. P.

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[See Provincial Journal and Ledger for comparison with the

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—Para. 11.

NORTH WESTERN PROVINCES.

FOR THE YEAR 1865-66.

Cr.

By EXPENDITURE AGAINST BUDGET GRANTS—

Original Works ...

Repairs ...

Establishments ...

Tools and Plant ...

Profit and Loss ...

IMPERIAL.

LOCAL.

43,563 13 6 21,893 13 3

4,696 5 0 6,181 8 9

10,993 0 0 1,350 0 0

4,782 8 0

332 0 0

64,366 10 6 29,425 6 0

Rs. A. P.

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Rs. A. P.

By GOVERNMENT—

*Receipts paid into Treasury—*

Disbursing Department ...

Civil Officers ...

Revenue, Imperial, realized by Civil Treasuries ...

By TRANSFERS—

Departmental to other Provinces, as per Schedule ...

To other Departments, as per Schedule ...

BALANCE—

Disbursing Department, Cash ... 15,225 8 2

Retrenchments [if any] ...

Stock ...

Miscellaneous Advances ...

Civil Officers ...

DEDUCT—

Balance at credit of Stock Purchases and Sales ... 2,325 4 4

Deposits ... 1,065 0 0

TOTAL

entries in this account, also compare appropriation account.]

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Y

Form No. 69.—contd.

DETAIL OF BALANCES ON 30th APRIL 1866, AS PER DIVISIONAL ACCOUNTS OF CONTROLLER'S OFFICE, TO ACCOMPANY THE ANNUAL ACCOUNT CURRENT OF THE NORTH WESTERN PROVINCES, FOR THE YEAR 1865-66.

| DIVISIONS.            | DR. BALANCES. |        |                     |                 |                        | CR. BALANCES.              |           |
|-----------------------|---------------|--------|---------------------|-----------------|------------------------|----------------------------|-----------|
|                       | Cash.         | Stock. | Barrack Department. | Tuccavee Works. | Miscellaneous Advances | Due for Purchase of Stock. | Deposits. |
|                       | Rs.           | Rs.    | Rs.                 | Rs.             | Rs.                    | Rs.                        | Rs.       |
| Alyghur ... ..        | 14,405        | 2,674  | .....               | .....           | 780                    | 1,355                      | 915       |
| Agra ... ..           | 170           | 2,200  | .....               | .. ...          | 600                    | 650                        | 100       |
| Meerut ... ..         | 650           | 870    | .....               | .....           | .....                  | 320                        | 50        |
|                       | 15,225        | 5,744  | .....               | .....           | 1,380                  | 2,325                      | 1,065     |
| Civil Officers .. ... | 460           |        |                     |                 |                        |                            |           |
| TOTAL                 | 15,685        | 5,744  | .....               | .....           | 1,380                  | 2,325                      | 1,065     |

Form No. 70.—Para. 12.  
STATEMENT OF ORIGINAL WORKS ESTIMATED AT ABOVE RS. 2,500 EACH, COMPLETED IN THE N. W. PROVINCES DURING THE YEAR 1865-66, COMPARED WITH THE SANCTIONED ESTIMATES.

| DIVISION.   | NAME OF WORK.                                                                   | BY WHOM SANCTIONED. | AMOUNT OF SANCTIONED ESTIMATE. | EXPENDITURE AS PER APPROPRIATION ACCOUNT OF |          |          | TOTAL COST OF EACH WORK. | EXCESS IF ANY. | AUTHORITY FOR AUDIT.                                                              |
|-------------|---------------------------------------------------------------------------------|---------------------|--------------------------------|---------------------------------------------|----------|----------|--------------------------|----------------|-----------------------------------------------------------------------------------|
|             |                                                                                 |                     |                                | 1863-64.                                    | 1864-65. | 1865-66. |                          |                |                                                                                   |
| Alyghur ... | MILITARY.<br>Wash-houses for European Infantry ... ..<br>[ And so on. ]         | Govt. N. W. P.      | 6,500                          | 125                                         | 4,386    | 3,125    | 7,636                    | 1,136          | Order of Government, N. W. P., on Statement of objectionable items for July 1865. |
|             | TOTAL MILITARY                                                                  | ...                 | ...                            | ...                                         | ...      | ...      | 38,900                   |                |                                                                                   |
|             | CIVIL BUILDINGS.<br>[ As above, and so on for the remaining heads of service. ] |                     |                                |                                             |          |          |                          |                |                                                                                   |

## Form No. 71.—Para. 14.

## ANNUAL ACCOUNT OF STATE EXPENDITURE FOR RAILWAYS FOR 1865-66.

| HEADS OF EXPENDITURE.                                                                | AMOUNT OF EXPENDITURE. |            | GRANTS.       |            | EXPENDITURE.     |            |                  |            |
|--------------------------------------------------------------------------------------|------------------------|------------|---------------|------------|------------------|------------|------------------|------------|
|                                                                                      |                        |            |               |            | More than grant. |            | Less than grant. |            |
|                                                                                      | Rs.                    | A. P.      | Rs.           | A. P.      | Rs.              | A. P.      | Rs.              | A. P.      |
| <i>Control.</i>                                                                      |                        |            |               |            |                  |            |                  |            |
| Salaries of Consulting and Deputy Consulting Engineers and Office Establishments ... | 16,500                 | 0 0        | 18,000        | 0 0        | ...              | ...        | 1,500            | 0 0        |
| Travelling Allowances ...                                                            | 700                    | 0 0        | 1,000         | 0 0        | ...              | ...        | 300              | 0 0        |
| Contingencies ...                                                                    | 5,500                  | 0 0        | 6,000         | 0 0        | ...              | ...        | 500              | 0 0        |
| <b>TOTAL</b>                                                                         | <b>22,700</b>          | <b>0 0</b> | <b>25,000</b> | <b>0 0</b> | ...              | ...        | <b>2,300</b>     | <b>0 0</b> |
| <i>Civil Establishments.</i>                                                         |                        |            |               |            |                  |            |                  |            |
| Salaries of Deputy Collectors and their Establishments ...                           | 2,360                  | 0 0        | 3,500         | 0 0        | ...              | ...        | 1,110            | 0 0        |
| Travelling Allowances ...                                                            | 650                    | 0 0        | 1,000         | 0 0        | ...              | ...        | 350              | 0 0        |
| Contingencies ...                                                                    | 390                    | 0 0        | 500           | 0 0        | ...              | ...        | 110              | 0 0        |
| <b>TOTAL</b>                                                                         | <b>3,400</b>           | <b>0 0</b> | <b>5,000</b>  | <b>0 0</b> | ...              | ...        | <b>1,600</b>     | <b>0 0</b> |
| <i>Land.</i>                                                                         |                        |            |               |            |                  |            |                  |            |
| For cost of land taken up for the following Railways—                                |                        |            |               |            |                  |            |                  |            |
| East Indian Railway—                                                                 |                        |            |               |            |                  |            |                  |            |
| Extension of Howrah Terminus ...                                                     | 10,000                 | 0 0        | 10,000        | 0 0        |                  |            |                  |            |
| Branch line to „ „ ...                                                               | 20,000                 | 0 0        | 20,000        | 0 0        |                  |            |                  |            |
| <b>TOTAL, E. I. RAILWAY</b>                                                          | <b>30,000</b>          | <b>0 0</b> | <b>30,000</b> | <b>0 0</b> | ...              | ...        | ...              | ...        |
| Eastern Bengal Railway—                                                              |                        |            |               |            |                  |            |                  |            |
| Extension of Sealdah Terminus ...                                                    | 4,000                  | 0 0        | 3,000         | 0 0        | 1,000            | 0 0        | ...              | ...        |
| Branch line to „ „ ...                                                               | 5,000                  | 0 0        | 7,000         | 0 0        | ...              | ...        | 2,000            | 0 0        |
| <b>TOTAL, E. B. RAILWAY</b>                                                          | <b>9,000</b>           | <b>0 0</b> | <b>10,000</b> | <b>0 0</b> | <b>1,000</b>     | <b>0 0</b> | <b>2,000</b>     | <b>0 0</b> |
|                                                                                      |                        |            |               |            |                  |            | <b>-1,000</b>    | <b>0 0</b> |
| <b>TOTAL</b>                                                                         | <b>39,000</b>          | <b>0 0</b> | <b>40,000</b> | <b>0 0</b> | ...              | ...        | <b>1,000</b>     | <b>0 0</b> |

## Form No. 72.—Para. 15.

## ANNUAL ACCOUNT OF PUBLIC WORKS REVENUE.

## REALIZED IN PUBLIC WORKS DEPARTMENT.

| PARTICULARS.                             | ESTIMATE. | RECEIPTS. | REMARKS. |
|------------------------------------------|-----------|-----------|----------|
|                                          |           | Rs.       |          |
| Tolls, Dues, Fees, Fines and Refunds ... | ...       | 100       |          |
| Rents of Buildings ...                   | ...       | 1,215     |          |
| Sales of Produce, &c. ...                | ...       | 900       |          |
| Sales of Buildings ... 0 0 0             |           |           |          |
| Sales of Tools and Plant ... 0 0 0       |           |           |          |
| <b>TOTAL</b>                             | ...       | ...       |          |

## (ASSESSED) REVENUE REALIZED BY CIVIL DEPARTMENT.

| PARTICULARS.                 | ESTIMATE. | ASSESSED FOR RECOVERY WITHIN THE YEAR. | ACTUAL REALIZATION. | REMARKS. |
|------------------------------|-----------|----------------------------------------|---------------------|----------|
| <i>WATER RENT.</i>           |           |                                        |                     |          |
| Ganges Canal ...             |           |                                        |                     |          |
| Eastern Jumna Canal, &c. ... |           |                                        |                     |          |
| <b>TOTAL</b>                 |           |                                        |                     |          |
| <b>GRAND TOTAL</b>           |           |                                        |                     |          |

Controller.

Z

Form No. 73.—Para. 18.  
LEAVE AND SERVICE REGISTER.

NAME— E. ROBINSON.

| CIVIL OR MILITARY RANK. | DEPARTMENTAL GRADE.              | AUTHORITY FOR APPOINTMENT, POSTING, TRANSFERRING & C., WITH NUMBER AND DATE.          | PROVINCE OR DIVISION TO WHICH APPOINTED. | CHARACTER OF APPOINTMENT. | DATE OF JOINING OR FROM WHICH PROMOTION & C. TAKES EFFECT. | DATE OF RELIEF. | CAUSE OF RELIEF. | PARTICULARS OF LEAVE.          | REMARKS AND NOTES OF LETTERS AND ORDERS REFERRING TO PERSONAL MATTERS. |
|-------------------------|----------------------------------|---------------------------------------------------------------------------------------|------------------------------------------|---------------------------|------------------------------------------------------------|-----------------|------------------|--------------------------------|------------------------------------------------------------------------|
| Civil Engineer          | Probationary Assistant Engineer. | P. W. Notification No. 63, dated 12th September 1863, Gazette of India 1863 page 3650 | N. W. P.                                 | Probationary.             | 28th Sept. 1863                                            |                 |                  |                                |                                                                        |
|                         |                                  | Govt. N. W. P. Notification No. 356, dated 25th September 1863                        | Alyghur                                  | ...                       |                                                            |                 |                  |                                |                                                                        |
|                         |                                  | Govt. N. W. P. Notification No. 489, dated 12th October 1864                          | ...                                      | Permanent                 | 1st Oct. 1864                                              |                 |                  |                                |                                                                        |
|                         | Assistant Engineer 2nd grade.    | Govt. N. W. P. Notification No. 576, dated 18th December 1864                         | ...                                      | ...                       |                                                            | 20th Dec. 1864  | Leave...         | Privilege leave for one month. |                                                                        |

NOTE ON THE JOURNALS AND LEDGERS.

With reference to the remarks in paras. 54 and 58 of Sec. 2, Chap. XIX, regarding the difference in the mode of posting the Executive Engineer's Journal and Ledger, attention should especially be given to entries under the head 'Stock' in those two accounts; an examination of the cause of this difference will serve to make the subject understood.

2. It has further to be observed that whereas the Executive Engineer's Ledger is posted independently of his Journal, the latter being merely used to check the accuracy of the former, the Controller's Divisional Ledger is posted from the Divisional Journal, so that the two do not afford a mutual check of the kind afforded by the same books in the Executive Engineer's office. But by the nature of the case such a check is here unnecessary; both accounts are based on the same monthly Accounts Current, and must therefore contain the same entries, and so far as a check on accuracy is concerned, it would be quite sufficient to post the Ledger direct from the Account Current, and to check the entries by the Trial Balance, dispensing altogether with a Journal. But the Journal here serves the important purpose of reducing the bulk of the Ledger. It constitutes, in fact, when kept in this tabular form, a Ledger for all heads of account which have not both Dr. and Cr. entries, and this is the sole use which the Journal is intended to fulfil in this system of book-keeping.

3. Similar remarks apply to the Provincial Books. The check on accuracy is afforded by the cross entries in the Abstract; the use of the Journal is to admit of a reduced Ledger.

4. It will be observed that 'Income-Tax' is carried direct to credit of Government. This is because the Income Tax paid by the Public Works Department is not 'Public Works Revenue.' It is shewn in the Ledger, month by month, as a separate item for convenience of reference.

5. The different relations of Treasury Officers in regard to these accounts should be clearly kept in view.

I.—The Treasury officer acts as the Public Works banker; the transactions on this account are referred to the head 'Government.'

II.—The Treasury Officer as the receiving Agent of Government, receives all miscellaneous receipts paid in; these however do not go to feed the banking account, which is kept quite separate.

III.—As the Agent of the Public Works Department, he collects a part of the Public Works revenue. Here again his name does not appear in the accounts, but all such receipts are at once carried to credit of 'Revenue.'

IV.—The Treasury Officer may be a disburser of Public Works funds, and in that capacity will have an account with the Controller, under head 'Civil Officers.'

6. It may be remarked that no separate account is kept to shew the progress of payment of miscellaneous receipts into the Treasury. When revenue or other items are received, 'Cash' is debited, and the proper head of service is credited; when the same are paid into the Treasury, 'Cash' is credited, and 'Government' is debited. The exhibition of the adjustment is made by a memorandum on the Executive Engineer's Account Current.

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9th May 1865.*

Read the following letters:—

No. 185. From Lieutenant-Colonel C. H. DICKENS, R. A., Secretary to the Government of India, Public Works Department, (Account), to the Secretary to Government of Madras, in the Public Works Department, dated Fort William, 10th April 1865, No. 306 A.

SIR,

1. In forwarding a copy of the Resolution\* of the Government of India, promulgating the detailed rules and forms which have now been drawn up for the

revised system of account in the Public Works Department, based on the proceedings and recommendations of the Accounts Commissioners, I am directed to convey the following remarks for the information of His Excellency the Governor in Council, explaining the effect which the Governor General in Council is desirous that these rules may have upon the system of account obtaining in the Madras Presidency.

2. The opinions of the Government of India as to the broad principles of account which should be adopted, in order to bring the Public Works Accounts in the Madras Presidency into general harmony with the Imperial system of account and finance, were enunciated at length in Colonel Strachey's letter No. 1114, dated 17th June 1864; I am now to explain the precise application of the new rules of account as they have been at last definitively established.

3. I am first to remark that these rules have been drawn up primarily for application in the Local Governments and Administrations immediately under the orders of the Government of India. They form indeed a portion of the new edition of the Public Works Code, which is now in course of compilation, the provisions of which Code do not, as a rule, extend to the Presidencies of Madras and Bombay.

It was stated in the letter above quoted,† that while the Government of India would henceforward find it necessary to require absolute uniformity in the accounts to be rendered to it of the expenditure incurred under the Budget grants, and like uniformity in the operations by which those accounts are prepared in the Controllers' Offices, it was not intended to enforce one and the same system throughout India, either in the detailed management of works, the actual disbursements of money, or the original accounts of such disbursements. The new system as now established need consequently have only a partial application to the Madras Presidency in some respects, while in others the system must necessarily be absolutely uniform in all parts of India.

4. The rules now promulgated are comprised in two Chapters, one relating to the accounts of Executive Engineers and the Disbursing Officers serving under them, the other to the accounts of the Controller's Office.

5. The first Chapter again is divided into two Sections, one relating to the original accounts of disbursers, the other to the compilation and abstraction which those accounts undergo in the Executive Engineer's Office. In regard to the first Section, the points which the Government of India desires may be established are— that the accounts may be based upon the actual disbursements of cash made; that every disbursing officer may obtain a monthly clearance for his expenditure; that a clear distinction may be maintained between accounts of cash and of stock, and that the receipts and expenditure of public works disbursers from whatever source obtained, and on whatever account disbursed, whether from Local or Imperial Funds, may be brought into the regular Public Works Accounts, so as to be passed finally through the books of the Controller.

6. As regards the second Section of Chapter XIX, on the accounts compiled in Executive Engineers' Offices, the Governor General in Council requests that the classification of expenditure adopted in the Executive Engineer's books may be

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9th May 1865.*

precisely the same as is therein laid down. This amount of uniformity is necessary, because the entries in the Controller's books must be based on those of the Executive Engineer, and it is essential that the accounts of all the Central Offices should be kept on one pattern.

7. At the same time, while the adoption or rejection of the new system of account in its details, is left to the Government of Madras, the Governor General in Council trusts that Government will give these rules the attention which they can fairly claim from the careful and complete way in which they have been drawn up, and hopes that so far as they may be found applicable to the circumstances of the Madras Presidency they may be adopted. In dealing with a business of this kind, the Government of India is able to make use of the services of the trained accounts Department immediately attached to it, and has further the advantage provided by the aid of the special financial Officers connected with the Government of India, while both departments have been assisted in this task by the advice and co-operation of Mr. Foster, one of the Commissioners on Indian accounts appointed by the Secretary of State. And the Governor General in Council would further point out the consideration, which will doubtless present itself forcibly to the Government of Madras, that it is clear the attainment of uniformity in the final accounts will be rendered easy, in proportion as they are based in the first instance on a uniform mode of exhibiting details.

8. Turning now to Chapter XX, relating to the accounts of the Controller's Office, I am to explain the extent to which the rules contained in that Chapter are to be held to be applicable throughout India, and I am to remark that the conditions for establishing a uniform system of accounts for India in the main features, a result which both the Government of India and the Secretary of State consider to be of great consequence, necessarily requires that the accounts of the Central Offices shall everywhere be kept on a uniform plan.

9. Section I of Chapter XX, relates to the Budget credits and appropriations, and is to be considered applicable to all parts of India. It will be observed that the Budget Register and the monthly Appropriation Return to be rendered by the Controller have both been greatly simplified and reduced in bulk, compared with the forms at present in force; but this matter has formed the subject of a separate communication.

10. Section II of Chapter XX, relates to the accounts of Public Works Expenditure to be kept in the Controllers' Offices, and the mode of auditing the monthly accounts of Executive Engineers. Upon this latter point it will not be necessary to follow the exact procedure in audit which is laid down, if the Government of Madras has any objection to it, or is disposed to substitute any other procedure, in place of that described in the first 33 paragraphs of the Section. Thus the rules for dealing with cases of delay in the submission of accounts (paragraphs 11 to 14), the mode of reporting objectionable items of expenditure (paragraphs 28 to 32), and the report required to the Government of India of all items of loss (paragraph 33), have been framed for adoption only in the Governments and Administrations directly under the Government of India. I am to request, however, that the Controller may be instructed to comply with the provisions of paragraph 9 of this Section, and to report to the Accountant General in this Department all cases of establishment charges not provided for by the rules which he has passed provisionally, as such procedure will be simply in accordance with existing practice.

11. The latter part of this Section, from paragraph 34, relates to the mode of booking the accounts in the Controller's Office, and I am to request the Controller may be instructed to keep his books precisely according to the manner therein explained, which is very completely illustrated by the forms referred to in the Section.

12. Section III treats of the accounts of expenditure of imperial funds on Public Works by Civil Officers or other non-departmental disbursers, and is based on Public Works Standing Order No. 42 of 1864. The provisions of this Section are applicable throughout India.

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9th May 1865.*

13. Section IV describes the accounts to be kept of State expenditure on railways and other guaranteed enterprise, and consists chiefly of new rules now established for the first time. This Section is applicable to all parts of India where expenditure of this class is incurred, and has been framed in view to placing this important branch of the Public Accounts on a more satisfactory footing than it has heretofore occupied. This subject will also be referred to in a separate communication.

14. Section V on the accounts of the Public Works Revenue is entirely new, and is based on orders of the Government of India in the Financial Department\* which are about to be notified to this Department in a Public Works Circular. The rules contained in it are generally applicable throughout India, and will, it is hoped, suffice to secure method and regularity in this important branch of the Revenue Accounts.

15. The concluding Section of Chapter XX describes the Monthly and Annual Accounts to be rendered by the Controller to the Accountant General in this Department. The rules contained in it are substantially the same as those now in force, and call for no particular remark.

16. I am to state that 260 copies of Chapters XIX and XX and Part I of the Forms are available, if the Government of Madras desires to have them, in addition to the 40 copies now sent.

17. In conclusion I am to express the hope of the Governor General in Council that the publication of the detailed instructions for keeping the Public Works Accounts, which have formed the subject of this letter, with the full and complete illustrations provided by the Forms, may suffice for the accomplishment of the important end which the Government of India, and the Secretary of State are desirous of having fulfilled—the establishment of an accurate, simple, and expeditious system of account and audit of public works expenditure throughout India.

No. 307A.

Copy forwarded to the Accountant General, Public Works Department, for information and guidance.

No. 186. From Lieutenant-Colonel C. H. DICKENS, R. A., Secretary to the Government of India, Public Works Department (Account), to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 21st April 1865, No. 014A.

SIR, In forwarding Part II of the new Forms of Accounts for the Public Works Department, which were established by Standing Order No. 21 of 1865, I am directed to state that, as this Part relates entirely to the accounts of Controllers' Offices, only a limited number of copies have been printed, and that 35 copies have now been despatched for use in Madras, of which 25 copies have been sent direct to the Controller from the Accountant General's Office to save time.

(Signed) A. B. SAMPSON,  
For Secy to the Govt of India.

No. 187. ORDER THEREON, 9th May 1865, No. 1,257.

ACCOUNT, No. 31.

1. The foregoing papers will be communicated to the Controller of Public Works Accounts for information and guidance.

2. It will be observed that although the rules and forms of Accounts now forwarded are primarily intended for the guidance of the Local Governments and Administrations immediately under the Orders of the Government of India, certain portions, specifically adverted to in Colonel Dickens' letter, are to be held appli-

*Proceedings of the Madras Government, Public Works Department,  
9th May 1865.*

cable throughout India; while in respect to the rest, the Government of India expect that they will be adopted to the extent to which they may be found suited to the circumstances of this Presidency. The Controller will accordingly embody in the Manual which he has been requested to prepare, in Proceedings No. 1,137, dated 28th April 1865, the rules and forms which have been made applicable to this Presidency, and he will further carefully consider the other portions of the Bengal system of Accounts with a view to the adoption by the Madras Department Public Works of such of the rules and forms as may be calculated to simplify the work of the Account Department.

3. Paragraph 14 of Colonel Dickens' letter of 10th April will be communicated to the Revenue Department.

(True Extract.)



Colonel, R. E.,

Secretary to Government.

To the Controller of Public Works Accounts.  
„ Revenue Department, with rules and forms.

Exd. R. H. Lee.

*Proceedings of the Madras Government, Public Works Department,  
10th May 1865.*

No. 222. Read the following Proceedings of the Governor General of India in Council, Public Works Department (Account), dated Fort William, 11th April 1865, Circular No. 35:—

Mode of accounting for collections of water-rents from canals and other irrigation works, and for Public Works receipts realized in the Civil Department.

Read—

Extract from the Proceedings of the Government of India, in the Financial Department, No. 1,322, dated 16th March 1865.

RESOLUTION.—The above Resolution having established the rule that water-rents from irrigation works, and Public Works receipts of every kind realized by Civil Officers shall, from the 1st May 1865, be estimated for and adjusted in the accounts of the Public Works Department, the Governor General in Council requests that fresh estimates of Public Works revenue, comprising both that expected from these sources in 1865-66, and the revenue to be realized by Public Works Officers, may be submitted to the Government of India in this Department by the several Local Governments and Administrations, care being taken to note precisely such items as may have been included in the Budget Estimates\* already sent up for the year 1865-66. The estimates now called for should be submitted as soon as possible. A sample form is attached.

2. As regard the Public Works revenue realized in the Civil Department, the assessment and control of the revenue from irrigation works rest with the Chief Engineer or other administrative head of the Department; the demands for water-rent and the like will continue to be notified by the Chief or Executive Officers of the Irrigation Department to the District Civil Officers, who will be responsible for their due realization; and the duty of carrying the realizations properly to account will devolve upon Controllers of Public Works Accounts. Definite rules on these points have been embodied in Section V. of Chapter XX. of the revised system of account, lately published in Standing Order No. 21 of 1865, and the Governor General in Council desires that they may be carefully observed throughout the several Local Governments and Administrations in dealing with this class of revenue.

ORDER.—Ordered, that a copy of the foregoing be forwarded to the Local Governments and Administrations specified in the margin, for information and guidance.

Governments of Madras, Bombay, N. W. P. and Punjab.  
Governor, Straits Settlements.  
Chief Commissioners, Oudh, British Barmah, and Central Provinces.  
Commissioner of Mysore.  
Resident at Hyderabad  
Agents, Governor General, Rajpootana, and Central India.

Also to the Financial Department for information.

(Signed) C. H. DICKENS, Lieut.-Colonel, R. A.,  
Secretary to the Government of India.

To the Secretary to the Government of Madras, Public Works Department.

*Proceedings of the Madras Government, Public Works Department,*  
10th May 1865.

P. W. DEPT., N. W. PROVINCES.  
*Estimate of Public Works Imperial Revenue to be realized during the year 1865-66.*  
TO BE REALIZED IN PUBLIC WORKS DEPARTMENT.

|                               | Tol's, Dues,<br>Fees, Fines<br>and<br>Refunds. | Rents of<br>Buildings<br>or Lands. | Sales of<br>Produce. | Sales of<br>Buildings<br>and of Tools<br>and Plant. | Total. |
|-------------------------------|------------------------------------------------|------------------------------------|----------------------|-----------------------------------------------------|--------|
| Canal Department—             |                                                |                                    |                      |                                                     |        |
| Eastern Jumna Canal ... ..    | 3                                              | 4                                  | 5                    | 6                                                   | 18     |
| Ganges ... ..                 | 5                                              | 6                                  | 7                    | 8                                                   | 26     |
| &c.                           |                                                |                                    |                      |                                                     |        |
| Total Canal Department ... .. | 10                                             | 11                                 | 13                   | 15                                                  | 49     |
| Public Works Divisions ... .. | 2                                              | 4                                  | 6                    | 8                                                   | 20     |
| Total ... ..                  | 12                                             | 15                                 | 19                   | 23                                                  | 69     |

TO BE REALIZED IN CIVIL DEPARTMENT ON ACCOUNT OF THE PUBLIC WORKS DEPARTMENT.

|                            | Water<br>Rent. |  |  |  | Total. |
|----------------------------|----------------|--|--|--|--------|
| Eastern Jumna Canal ... .. |                |  |  |  |        |
| Ganges Canal ... ..        |                |  |  |  |        |
| &c.                        |                |  |  |  |        |
| Total ... ..               |                |  |  |  |        |

(NOTE.—It should be stated precisely how much of this estimate has been included in the Budget-Estimate already sent up.)

No. 223. ORDER THEREON, 10th May 1865, No. 1,277.

ACCOUNT, No. 38.

1. Communicated to the Controller of Public Works Accounts for early report.

2. Captain Fischer will be requested to furnish, in communication with the Board of Revenue and Accountant General, a statement showing the collections of water-rents from canals, &c., and all other Public Works receipts realized in this or in other Departments.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,  
*Secretary to Government.*

To the Controller of Public Works Accounts.  
.. Board of Revenue.  
.. Accountant General.

Exd. S. T. Augustin.

