M.R.O. 1—39,000—16-10-20.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2495 Press ~~Mis.~~

421-22.
Dated 29-9- No 1868

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 29th September 1868.

No. 421. Read the following Proceedings of the Madras Government in the Public Works Department:—

Passing orders on letter from the Controller of Public Works Accounts reporting results of his examination last month of the accounts of certain ranges in North Arcot and Madras Districts.	(Here enter 25th August 1868, No. 2,724.)

No. 422. ORDER THEREON, 29th September 1868, No. 2,495.

Miscellaneous.

Ordered to be recorded.

(True Extract.)

(Signed) H. SEWELL,
Acting Under Secretary to Government.

Exd. F. R. Bantleman.

CASH ABSTRACT BOOK, BELLARY RANGE.

Receipts during the month of May 1868.

Taluq.	Credit Orders.	Cash from Treasury.	Miscellaneous Imperial.						Miscellaneous Local.				Subscriptions to Service Fund.	Stock Sales.	Miscellaneous advances recovered.	Deposits received.	Transfers within Range.	Transfers from other Ranges.	Licenses Tax.		
			Rents of buildings.	Sales of buildings.	Sales of unserviceable Tools and Plant.	Fines and Refunds.			Sales of Nanul grass.	Refunds and Fines.	Sales of Tools, Local.										
No. 1.	...	50	5	45	315 1 6	2			10	1	115		45	22	300	20	...	...			
	10,000	100	10	6	10 0 0	1			5	16	...		15	11	200	10	...	...			
	...	200	15	200	15 0 0	...			2	20	...		...	5	50	10	...	...			
By Range Officer in the Bellary Taluq.	...	300	20	415	6 0 0	...			1	3	...		...	...	...	...	..	...			
	10,000	650	50	666	316 1 6	3			18	40	115		60	38	550	40	...	...			
No. 2.	...	...	...	...	.....	1			5	...	...		...	...	...	...	500	...			
	...	...	...	...	.....	...			6	...	...		...	...	...	...	100	...			
Talook Overseer John Smith, Hospett Taluq.	...	...	...	...	.....	...			7	...	...		...	...	...	...	200	...			
	...	...	...	...	.....	1			18	...	...		...	...	...	...	800	...			
No. 3.	...	...	...	...	.....	2			8	...	...		...	...	...	...	800	...			
	...	...	...	...	.....	...			9	...	...		...	...	...	...	600	...			
Talook Overseer Thomas Cox, Raidroog Taluq.	...	...	...	...	.....	2			17	...	...		...	...	...	...	1,400	...			
Other Cash Payments on account of this Range.												Recovered by work...			50	...	...	50	From Store Department.		
												Do. by stock ...			100	...	...	100	From No. 1, Presidency.		
Total of the Range...	10,000	650	50	666	316 1 6	6			53	40	115		60	38	700	40	2,200	150			

NOTE.—It will be observed that under Miscellaneous Advances received Rupees 550 were recovered in actual *cash* by the Range Officer, while 50 Rupees were recovered by work, and 100 Rupees by the value of stock received.

No. 1 shows the actual cash transactions of the Range Officer, and is filled in from his Cash Book.
No. 2 do. of John Smith, do.
No. 3 do. of Thomas Cox, do.

CASH ABSTRACT BOOK, BELLARY RANGE.

Disbursements during the month of May 1868.

Taluqs.	Cash from Treasury.	Original Works, Imperial.	Repairs, Imperial.	Imperial Establishment. Salaries.	Imperial Establishment. Travelling Allowance.	Imperial Establishment. Agencies.	Tools and Plant, Imperial.	Original Works, Local.	Repairs, Local.	Salary of Establishment, Local.	Tools and Plant, Local.	Stock purchases.	Cash for manufacture, carriage, &c.	Miscellaneous advances.	Deposits for refunds and transfers to Saving's Bank.	Transfers within Range.	Transfers to other Ranges.	Advance to Civil Officers.	Payments into Treasury.	Profit and Loss.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bellary Taluq ...	50	50	100	200	50	7 0 0	10	100	50	100		50	...	100	40	...	...	500	200	
By Range Officer	100	100	2 0	100	10	1 0 0	10	200	50	10		...	10	400	...	...	...	...	...	
	200	10	100	100	10	1 0 0	10	100	80	10		...	...	50	...	...	...	...	...	
	300	90	100	50	10	1 0 0	10	100	60	10		...	...	150	...	...	...	...	...	
	650	250	500	450	80	10 0 0	40	500	240	130		50	10	700	40	...	...	500	200	
Hospett Taluq ...	...	100	200	50	15	2 0 0	50	500	...	20		...	...	...	...	...	...	...	...	...
By Range Officer	...	100	200	60	15	2 0 0	...	...	100	10		...	...	...	...	500	...	...	...	...
,, Overseer John Smith.	...	...	...	...	...	.....	..	...	...	...		...	...	...	...	100	...	...	...	...
	..	100	500	...	...	.....	10	100	200	...		...	...	...	...	200	...	...	...	...
	...	300	900	110	30	4 0 0	60	600	300	30		...	...	...	...	800	...	...	...	...
Raidroog Taluq...	...	200	100	50	15	1 8 0	50	500	100	50		...	...	...	...	...	...	...	...	...
By Range Officer	...	100	200	10	15	1 8 0	10	500	10	10		...	...	...	...	800	...	...	...	...
	...	...	...	...	...	.....	...	...	...	...		...	...	...	...	600	...	...	...	...
,, Overseer Thomas Cox.	...	60	30	...	...	.....	...	60	75	...		...	...	...	...	...	...	...	...	...
	...	70	15	...	...	.....	...	90	82	...		...	...	...	...	...	...	...	...	...
	...	10	25	...	...	.....	...	40	93	...		...	...	...	...	...	...	...	...	...
	...	...	...	...	...	.....	...	30	44	...		...	...	...	...	...	...	...	...	...
	...	...	...	...	...	.....	...	150	60	...		...	...	...	...	...	...	...	...	...
	...	440	370	60	30	3 0 0	60	1,370	464	60		...	...	...	...	1,400	...	...	...	...
Adjustments recovered by work	...	...	50	...	...	.....	...	...	...	...		...	...	50 Add advanced by Store Department.						
Total for the whole Range... ...	650	990	1,820	620	140	17 0 0	160	2,470	1,004	220		50	10	100 Do. by No. 1 Range, Presidency.	40	2,200	...	500	200	...

No. 531. Read the following letter from the Acting Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 5th August 1868, No. 1,634 :—

2 Forms.
Madras.
Serooloor Range.
Poonamallee do.
North Arcot.
Chendragherry Range.
Chittoor do.

1. I have the honor to report, for the information of Government, the results of the examination which I made last month of the accounts of the Ranges marginally noted in the Madras and North Arcot Districts.

Serooloor Range.

2. All expenditure in this Range from Local Funds is entered in the Cash Book in red ink, Imperial outlay being recorded in black. As this plan, without entailing any additional labor, enables the Range Officer easily to ascertain the outlay on each class of works (Imperial and Local) during any month, or up to a given date, I would suggest that it be followed in all other Range Offices, and that the Superintending Engineers be requested to issue instructions accordingly. It will, of course, be necessary for Range Officers to see that the Cash Books of their Talook Overseers are kept up on the same principle, and that, in the last column of the Range Cash Book, the head of Account to which each payment appertains is distinctly recorded.*

* *Examples.*
New Works, "Communications," Imperial.
Repairs, "Miscellaneous Public Improvement," Local.
Establishment, Salaries, Imperial.
Do. do. Local.
Do. Travelling Allowance, Imperial.
Do. Contingencies, do.

3. In examining the Cash Book of Overseer Streenevassaloo Naidoo, in charge of the Trivellore Talook, I observed that a cheque issued to him by the Range Officer on the 18th May last was not brought to account until the 23rd June, when it was probably cashed. As, under paragraph 8, Chapter I, of the Manual, the term "Cash" includes cheques payable on demand, it was clearly the duty of the Overseer to have brought the amount of the cheque in question on his Cash Book immediately on receipt, and the Range Officer, recognizing the necessity for a close adherence to the rule in this respect, had called the Overseer's attention to the irregularity.

4. It is the practice in this Range to entrust works on contract to villagers to as great an extent as possible. The system is good, and should be encouraged, as it causes the local inhabitants to take an interest in the works which so immediately concern them, and I only allude to the subject here in consequence of having noticed several cheques issued to *Talook Overseers* for payment to villagers. As a reason for making the cheques payable to the Talook Overseers, the Range Officer urged that the villagers were unwilling to undertake contracts unless payments were made to them on the spot, and that, as it was impossible for him to visit the works sufficiently often to enable him to make those payments himself, he caused the disbursements to be made by the Overseers, who submit detailed measurements in support of each payment. These measurements are attached to the Contract Certificates, and the Range Officer checks the amount of work done on every occasion of his inspection. As, however, under paragraph 47, Chapter I, of the Manual, all payments to Contractors should be made as far as possible

by the Range Officer himself, I would suggest, with a view to the observance of this rule, and at the same time to ensure prompt payment, that the Range Officer's cheques be made payable in future to the villagers direct, and that they be forwarded through the Talook Overseer within whose charge the works are situated.

5. The Government will be glad to learn that advances are very rarely made in this Range, and that, notwithstanding the large annual outlay in it on account of Public Works, no *stock* has hitherto been kept.

6. The cash in chest corresponded exactly with the cash balance shown in the Range Cash Book on the date of my inspection.

Poonamallee Range.

7. In looking through the Cash Abstracts of Receipts and Disbursements, I observed that the forms in which these statements are prepared are defective. The object of the Cash Abstract is to facilitate the preparation of the Cash Account Current; but, as all the heads contained in the latter do not appear in the former, the Cash Abstracts are, practically, not of so much use as they might be. With the sanction of Government, I propose to circulate the accompanying modified forms for adoption from the 1st April next, and to furnish Range Officers with a sufficient number of printed spare copies.

8. The major head "Establishments" is divided into the three sub-heads, "Salaries," "Travelling Allowances," and "Contingencies," and every payment noted in the Cash Book on account of Establishments should show the sub-head to which the disbursement appertains. This has not hitherto been sufficiently attended to by the Head Accountant of the Poonamallee Range Office, but his particular attention having been drawn to the omission, I have no doubt that future entries will be correctly made.

9. The present, as well as the proposed, forms of Cash Abstract requires that the disbursements in each talook shall be separately recorded. In the Poonamallee Range, however, the disbursements of the *Overseers* alone are entered against the talooks in which they are respectively employed, all payments by the *Range Officer* being entered without reference to the talooks to which the disbursements appertain. Having pointed out to the Range Officer the advantage of recording the transactions of each talook separately, care will be taken that future statements are correctly prepared.

10. A cheque issued to the Overseer in charge of the Chingleput Talook on the 27th April was not brought on his Cash Book until the 4th May following. I observed also that several of the cheques issued to Contractors directly by the Range Officer were not treated as disbursements until the cheques had been actually cashed. I drew the special attention of the Range Officer to the paragraph of the Manual upon this subject, and have no doubt, now that the rule is thoroughly understood, that it will be hereafter attended to.

11. A part* of the estimate for the Chembrambakkum Tank project is being carried out under the supervision of the Sub-Engineer in charge of the Poonamallee Range, and Rupees 941-11-10

* Alterations to portions of Trunk Road No. I at the 20th mile. Estimate, Rupees 15,768.

have been actually expended up to the 30th June 1868. As it is inconvenient, as a matter of account, that the expenditure on this project should appear in two distinct Ranges, I would suggest that the outlay which is being incurred under Mr. Ottman's supervision be debited to "Transfers" in the Poonamallee Range accounts, and that advices be sent monthly to the Officer in charge of the Chembrambakkum Range of the payments actually made, copies of such advices being furnished as usual to this Office, accompanied by vouchers in support of the outlay.

12. In this, as well as in other Ranges, I observed that Local Fund Works entered in the current year's Budget for execution by the Revenue Department are being carried out by the Officers of the Department Public Works. In order to the adjustment of this outlay, it is necessary that the allotments for the various works should be transferred to the credit of this department, and I would recommend that the Superintending Engineer of the 4th Division be desired to submit to the Board of Revenue a detailed statement of the transfers for which sanction is necessary.

13. In Part III of the Budget for the current official year Rupees 3,004 are provided for the maintenance of the road from Arconum to Trunk Road No. I. This amount, the Superintending Engineer has distributed between the Poonamallee Range in the Madras District, and the Wallajah Range in the North Arcot District, in the following proportions:—

	Rs.
Poonamalle Range	1,833
Wallajah do.	1,171
	3,004

As such division of expenditure is likely to cause confusion in the accounts, I would suggest, either that the amount which the Superintending Engineer has allotted for expenditure by the Poonamallee Range Officer be permanently transferred from the North Arcot to the Madras District, entries in the future Budget estimates being regulated accordingly, or that the maintenance of the road in question be entrusted exclusively to the Officer in charge of the Wallajah Range.

14. Having counted the contents of the cash chest, I found that the cash in hand agreed with the balance as per Cash Book on the 25th instant.

15. The accounts of the Poonamallee Range are very neatly kept, and the state of the books generally, as well as the arrangement of the records, are creditable to the Range Officer and to the members of his Establishment.

Chendragherry Range.

16. Two Cash Books are kept by the Range Officer, one in Form Q. of payments made to Contractors for works supervised by the Talook Overseer, and another in Form B. of disbursements on account of works carried out under his own superintendence. The maintenance of two Cash Books is not only unnecessary, but involves much additional labor on the Range Accountant, and I would recommend that the Superintending Engineer be desired to inform Mr. Hayes that it will be sufficient if *all* his payments are hereafter recorded in the regular Range Cash Book.

17. The records of the Range Office are not conveniently arranged, owing, it is alleged, to want of Office furniture and to insufficient office accommodation.

The Clerks and Accountants now work in the verandah of the Range Officer's bungalow, and the records are deposited in the same place. I would suggest that a small office be built, and that the Range Officer be called upon for a statement of his requirements under the head of Office Furniture, it being left to the Superintending Engineer to provide the latter from his assignment for "Tools and Plant" for the current official year.

18. The contents of the cash chest, viz., Rupees 6, agreed with the balance shown in the Cash Book on the 27th instant, which was the date of my examination.

Chittoor Range.

19. Under the rules, none other than Range Officers, and members of the permanent Executive establishment serving under the orders of Range Officers, should be entrusted with the duty of making disbursements on account of Public Works. In this Range, however, I observed that two men (Mr. Pereira and Kothundaramia Naidoo) employed as Temporary Road Superintendents are entrusted with cash, and are in account with the Range Officer. I pointed out this irregularity to Colonel Moberly, and would now suggest that the Superintending Engineer be desired to issue instructions to prevent the continuance of the practice.

Note.—The disbursements by these parties during the month of May were—

	Rs.	A.	P.
In the case of Mr. Pereira ...	477	14	10
In the case of Kothundaramia Naidoo	576	3	10

20. A cheque issued to Overseer Stephens on the 1st May for Rupees 100 was not brought to account by him until the 12th. The error was no doubt caused by a misconception of the rule contained in paragraph 8, Chapter I, of the Manual, to which I drew the particular attention of the Range Officer.

21. In examining the Range Cash Book for the month of May, I observed that Rupees 20 were entered as received from Overseer Beeby on account of his security, and that a like sum was remitted to the Treasury and a Transfer Receipt obtained, with a view to the amount being carried to Mr. Beeby's credit in the Madras Saving's Bank. The entries in the Cash Book were quite correct, but the transaction was omitted altogether from the Range Officer's Account Current furnished to this Office. Similarly, advances were made by Talook Overseers in the early part of May and recovered towards the close of that month. The payments and recoveries were correctly shown in the Overseers' Cash Books, but the transactions appear nowhere in the Range Officer's Account Current, and they are, moreover, not entered in the Schedule of Miscellaneous Advances which forms an accompaniment to that account. I pointed out to the Range Officer that, under these circumstances, the Cash Account Current furnished to me did not represent the whole of the transactions of his Range as recorded in his own and his Overseer's Cash Books, and requested that future Accounts Current might be furnished complete in every particular.

22. There is no rule which authorizes advances being made by Talook Overseers, and, as the practice in the Chittoor Range is open to objection, I would recommend that orders be issued for its immediate discontinuance. So long as the system of unauthorized advances is allowed to continue, and the transactions are not recorded, as they occur, in the monthly accounts furnished to me, this Office can exercise no check whatever on payments of that nature.

23. The column in the Range Cash Book headed "Number of Vouchers" was not filled in, and the heads of account, in the case of payments on account of salaries, travelling allowances, &c., were not correctly entered. These two points will be hereafter attended to.

24. Column 2 of the Cash Abstract of receipts is headed "Letters of Credit," and is intended to shew the Range Officer's credits in the Talook Treasuries for the month to which the abstract refers. It is the practice in the Chittoor Range to include in these entries the balances remaining at the Range Officer's credit at the end of the preceding month. These will, in future, be omitted.

25. There is a balance in this Range to the debit of "Stock" of Rupees 73-6-9, distributed as follows:—

	Rs.	A.	P.
Timber	21	1	4
Bolts, hinges, &c.	52	5	5
	73	6	9

The timber, I was informed, would be used during the current month, and I would recommend that, in the event of the bolts and hinges not being immediately required in the Chittoor Range, the articles be transferred to some other Range in the 4th Division where they may be at once utilized. This will relieve the Officer in charge of the Chittoor Range of the duty of preparing and furnishing separate stock accounts.

26. I counted the cash in hand with the Range Officer, and found it to correspond exactly with the balance (Annas 3) shown in the Cash Book on the 28th ultimo.

No. 532. ORDER THEREON, 25th August 1868, No. 2,724.

ACCOUNT, No. 39.

1. The letter above recorded, which will be communicated to the Superintending Engineer of the 4th Division, contains a full report of the results of the Controller's examination of the accounts of the Serooloor and Poonamallee Ranges of the Madras District, and of the Chittoor and Chendragherry Ranges of the North Arcot District.

2. Colonel Boileau will call the special attention of his Range Officers to paragraphs 3, 8, 9, 10, 20, 23, and 24, and he will take measures to see that the Controller's suggestions are attended to, and that the course prescribed in paragraph 8, Chapter I of the Manual for dealing with "Cheques payable on demand" is strictly followed.

3. The proposals contained in paragraphs 4, 11, 16, and 25, are approved, and the Superintending Engineer of the 4th Division will be requested to give effect to the Controller's recommendation.

4. His Excellency the Governor in Council sanctions the change recommended in paragraph 2 in the mode of recording Local Fund expenditure, and grants authority for the forms of cash Abstracts and Receipts and Disbursements referred to in paragraph 7 being substituted, from the 1st April next, for those now in use.

The Controller will take steps for providing Range Officers with an adequate supply of the new forms.

5. Adverting to paragraph 12, the Superintending Engineer of the 4th Division will arrange in communication with the Board of Revenue for the transfer to the Public Works Department of the Budget allotments for all such works as were originally intended to be undertaken by the Civil authorities, but are now in actual progress under the superintendence of the Officers of the Public Works Department. Colonel Boileau will submit to Government his views on the subject of paragraph 13.

6. In pursuance of the recommendations contained in paragraph 17, Colonel Boileau is authorized to provide a building within the regulated cost* for the accommodation of the Chendragherry Range Office, and the Government will allot the necessary funds hereafter. It is of importance that the records of that Office should be carefully and systematically arranged, and His Excellency the Governor in Council authorizes the Superintending Engineer to supply such additional Office furniture as, in the opinion of the Range Officer, may be absolutely necessary.

* *Vide* G. O. No. 3,525, dated 22nd November 1865.

7. The practice referred to in paragraph 19 which appears to have prevailed in the Chittoor Range, of entrusting to temporary Road Superintendents the duty of making cash disbursements on account of Public Works, and of requiring those subordinates to render accounts in the forms prescribed for Talook Overseers is objectionable and should at once be discontinued. Colonel Boileau will take measures to prevent advances being made by Talook Overseers and, calling the special attention of his Range Officers to the Rules in the Manual upon this subject, he will impress upon them the absolute necessity of recording in their monthly accounts in full detail all such transactions as are referred to in paragraphs 21 and 22 of the Controller's letter.

(True Extract.)

Colonel, R. E.,
Secretary to Government.

To the Superintending Engineer, 4th Division.
To all other Superintending Engineers.
To the Controller of Public Works Accounts.
To Captain Kennedy.
To the Board of Revenue.
,, Revenue Department.

Exd. S. T. Augustin.

Pro. 25. Aug. 68. N. 465-6
22 November — 509-10

1 Jeremie 1868. Dept. Pub. Works Court Corresp. No. 2391-
Proceedings of the Govt. Dept. Pub. Works
Dated 25th August 68.
Received 26th "
6-2 " No. 2724

Pro. Bd. of Rev. 5th Nov. 68
For C. No. 3549

No. 2695.

RECORDED.

Reporting particulars of his examination last month of the accounts of certain ranges in South Arcot & Madras Dts.

No. 421-422