Proceedings of the Madras Government, Public Works Department,
10th January 1872.

Read the following papers:—

No. 112. From the Acting Superintending Engineer, 1st Division, to the Secretary to Government, Public Works Department, dated Dowlaishweram, 5th December 1871, No. 2,790.

I HAVE the honour to forward herewith copy of a letter received from the Executive Engineer in charge of the Eastern Delta Range, and to request that the suggestion of the Deputy Controller of Public Works Accounts, contained in paragraph 4 of his report embodied in the above Government Order, namely, that cheques should be issued for the full amount of salary, may be re-considered, as it is found to work very badly in practice, with the probability of loss of revenue, from the fact of small sums having to be collected from so many parties, and from the likelihood of such sums being lost in transit.

1 Copy of letter No. 382, dated 28th November 1871, from the Executive Engineer in charge No. 1 Range, Godavery.

2. As regards the Military Fund, the Deputy Controller's instructions are not in accordance with the orders of Government, inasmuch as by an arrangement prevailing for many years between the members of the Fund and the Government, the Paymaster of each Presidency, or Circle, deducted the subscriptions, and was responsible for the correctness of the abstracts as passed. By the present arrangements the Fund is liable to suffer great losses, and officers, besides being put to much personal inconvenience, have no guarantee that deductions are being properly and regularly made.

3. Under all the above circumstances, and for reasons stated by Captain Mead, I beg that the paragraph* in the Manual of Public Works Accounts may be modified, or that the arrangement hitherto in force, as regards the Military Fund, may be allowed to remain as heretofore.

* Paragraph 67, Section II.

From Captain H. R. MEAD, R. E., Executive Engineer in charge No. 1 or Eastern Delta Range, Godavery District, to the Superintending Engineer, 1st Division, dated Dowlaishweram, 28th November 1871, No. 382.

WITH reference to G. O., No. 23, dated 6th November 1871, paragraph 4 of the Deputy Controller of Public Works Account's report, exception is taken to the practice of issuing cheques in payment of salaries for the net amount *minus* Income-tax. The only reason given for this being that it is against the Manual.

2. In G. O., No. 100, dated 14th June 1871, paragraph 2, the same practice in Ganjam District regarding the recovery of Income-tax is directed to be discontinued as it is irregular, and this notwithstanding that the Deputy Controller in paragraph 2 of his report speaks of it being attended with advantage.

3. I have the honour to request that you will apply to Government for permission for me to issue cheques for the net amount of salary *minus* Income-tax, and also none *minus* subscription, etc., to the Military Fund, as it gives me and my office considerable labour to collect this money, and I cannot be responsible in recovering small sums of money from, not only my own subordinates and those in the Superintending Engineer's Office, but also from Apothecaries, etc., who draw from this office compensation for house-rent and have to pay Income-tax from it.

4. In October Rupees 31-11-0 should have been collected for Income-tax, Rupee 1 only was received in this office.

5. I consider also it objectionable for small sums of cash to have to be sent about the district; it gives much trouble and temptation to the lock and other lascars.

6. Although the practice is against the Manual, I cannot but consider it more in accordance with the principles of banking and book-keeping than that ordered, and I therefore request that the Manual may be altered.

REFERRED to the Controller of Public Works Accounts for any observations he may wish to offer. He will also report whether he is aware that the arrangement referred to has been attended with inconvenience in other divisions.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

14th December 1871.

No. 113. From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort St. George, 16th December 1871, No. 2,360.

WITH reference to the letter from the Superintending Engineer of the 1st Division, and its accompaniment from the Executive Engineer in charge of the Eastern Delta Range of the Godavery District, forwarded with your endorsement of the 14th instant, and herewith returned, I have the honour to state that in several of the ranges visited by me and my Deputy, representations of the inconvenience attending the carrying out of the rule in the Manual regarding the recovery of the Income-tax have been made by the officers in charge. In October last a communication was received by me on the subject from the Superintending Engineer of the 2nd Division, and as the rule complained of was introduced under special instructions from the Accountant-General of the Public Works Department, I referred the matter to that officer with a view to ascertaining whether, in his opinion, there was any objection to its being so modified as to admit of cheques being drawn for the net amounts of abstracts, and the Income-tax deducted by the Range Officer, and remitted at once into the Treasury. No reply has, up to date, been received.

[1] Letter No. 2,790, dated 5th December 1871, with an accompaniment from Captain H. R. Mead, R. E., Executive Engineer.

2. As respects paragraph 2 of Lieutenant-Colonel Fischer's letter, I am not aware of any instructions having been given by the Deputy Controller concerning the recovery of subscriptions to the Military Fund. A memorandum* however on the subject was recently circulated by me to all Superintending Engineers and Range Officers, in which it was particularly requested that sums realized on account of the Military Fund should be recovered and remitted into the Treasury in the same manner as realizations of Income-tax. This arrangement is in strict accordance with paragraph 96, Section II., Chapter XIX., of the Government of India Code. There is no doubt that, in practice, it is attended

* No. 2,011, dated 3rd November 1871.

with the same inconvenience as the rule regarding the recovery of Income-tax. On the receipt of the Accountant-General's reply to the reference noticed above, I shall submit a copy for the information of Government, when the question in reference to Military Fund subscriptions may well be considered. It is, however, necessary for me to state, with regard to the concluding clause of paragraph 2 of Lieutenant-Colonel Fischer's letter, that this office invariably sees that the deductions on account of Service Fund subscriptions noted on audited abstracts are duly recovered, and brought to account.

No. 114. ORDER THEREON, 10th January 1872, No. 57.

ACCOUNT, No. 6.

THE foregoing letter from the Controller will be communicated to the Superintending Engineer of the 1st Division with reference to his letter of the 5th December 1871, No. 2,790.

2. The Government will defer the further consideration of the subject of these papers until they have before them the reply of the Accountant-General, Public Works Department, to the reference stated to have been made to him by the Controller.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Acting Superintending Engineer, 1st Division.
,, Controller of Public Works Accounts.
To all other Superintending Engineers.

Exd. S. T. Augustin.

SUPERINTENDING ENGINEER'S OFFICE, 1ST DIVISION.

DOWLAISHWARUM, 5th December 1871.

No. 2790

From

Major J. F. Fischer, R.E.

Ag. Superintending Engineer

1st Division

To

Colonel J. Carpendale R.E.

Secretary to Government D. P. W.

MADRAS

SIR,

I have the honor to forward herewith a copy of a letter received from the Executive Engineer in charge of the Eastern Delta Range, and to request that the suggestion of the Deputy Controller of P. W. Accounts contained in para 4 of his Report embodied in the above Government Order, Viz. that cheques should be issued for the full amount of salary, may be reconsidered, as it is found to work very badly in practice, with the probability of loss of Revenue, from the fact of small sums having to be collected from so many parties, and from the likelihood of such sums being lost in transit.

2. As regards the Military Fund, the Deputy Controller's instructions are not in accordance with the Orders of Government, inasmuch as by an arrangement prevailing for many years between the members of the Fund, and the Government, the Pay Master of each Presidency, or Circle, deducted the subscriptions, and

Rd 14 Dec 1/71 Rd 18 Dec
" 6 Jan 72 — 28 —

P. W. 1871 Sheet Part No. 5889.
Executive Engineer
1st Division

Colonel Carpendale R.E.
Secretary to Government
Madras.

Date 5th December 1871
Rec'd 12th
No. 2790
Enclosures as
Forwards Copy of Letter from
the Executive Engineer in charge
No 1 Range Godavery bringing
to notice the inconvenience
in observing in practice the
suggestion of the Deputy
Controller of P.W.A. re-
-garding the issue of Cheques
for the full Amount of
Salaries &c.
No. 57 Dated 10 Dec 71
Referred
P.W. 20th/71

Referred to the
Controller of P.W. Accounts
for any observations he
may wish to offer. He
will also report whether
he is aware that the
arrangement referred
to has been attended
with inconvenience
in other Divisions.

No 112
Colonel R.E.
Secretary to Govt
14th Dec 1871.

Executive Engineer's Office
28th November 1871

No 382

From The Executive Engineer
In charge No 1 Eastern Delta Range
Godavery District

To The Superintending Engineer
1st Division
Dowlaiswaram

Sir,

With reference to G.O. No. 23 dated 6th November 1871 para 4 of the Deputy Controller of P.W. Accounts' report exception is taken to the practice of issuing Cheques in payment of salaries for the retirement minus Income tax. The only reason given for this objection is against the Manual. being that it is against the Manual. 1
vide G.O. No. 1170 dated 14th June 1871 para 2 the same practice in Ganjam District &c. 2
-garding the recovery of Income tax is directed to be discontinued as it is irregular and this notwithstanding that the Dy Controller in para 2 of his Report speaks of it being attended with advantage.

3 I have the honor to request that you will apply to Government for permission for me to issue Cheques for the net Amount of salaries minus Income tax and also from time to time subscription &c to the Military Funds as it gives me and my Office Considerable labor to collect this money, and I cannot be responsible in recovering small sums of money from not only my own subordinates but also and those in the Sub Engineer's Office

also from Apothecaries &c who draw from this Office Compensation for house rent and have to pay Income tax from it.

4th In October Rs: 31-11-- should have been collected for Income tax Rs: 1---- only was received in this Office.

5th I consider also it objectionable for small sums of cash to have to be sent about the District, it gives much trouble and temptation to the Lock and other Lascars.

6th Although the practice is against the Manual I cannot but consider it more in accordance with the principles of banking and book-keeping than that ordered and I therefore request that the Manual may be altered.

I have &c

(Signed) H. M. Meade Capt. R.E.
Executive Engineer Godavery

(True Copy)

Meade Major R.E.
Asst. Engineer 1st Division

Executive
No. 2790 dated 3-4
Instant from the
Supt. Engineer
to the Secretary
Govt. P.W.D.

Com.
No. Pr. 88 3/12/71.

No. 2360

Office of the Controller of Public Works Accounts.
Fort St. George, 16th December 1871.

From
The Controller of Public Works Accounts,
Madras.

To
The Secretary to Government,
Public Works Department,
Madras.

Sir,

With reference to the letter from the Superintending Engineer of the 1st Division, and Executive Engineer in charge of the Eastern Delta Range of the Godavery District, forwarding with your endorsement of the 12th Instant, and herewith returned, I have the honor to state that in

several of the Range-holders by me and my Deputy, representations of the inconvenience attending the carrying out of the rule in the Manual regarding the recovery of Income Tax have been made by the Officers in charge. In October last, a communication was received by me on the subject from the Superintending Engineer of the 2nd Division, and as the rule complained of was introduced under special instructions from the Accountant General of the Public Works Department, I referred the matter to

that Officer with a view to ascertaining whether, in his opinion, there was any objection to its being so modified as to admit of cheques being drawn for the net amounts of Abstracts, and the Income Tax deducted by the Range Officer, and remitted thereafter into the Treasury. No reply has up to date been received.

2. As respects para 2 of Treasurer, Colonel Fraser's letter, Sanction and Receipt of any instructions having been given by the Deputy Controller concerning the recovery of the abovementioned

Military Fund. A memo, however, on the subject was recently circulated by me to all Superintending Engineers and Range Officers, in which it was particularly requested that sums realized on account of the Military Fund should be recovered and remitted into the Treasury in the same manner as realizations of Income Tax. This arrangement is in strict accordance with para 96, Section II Chapter XIX of the Government of India Code. There is no doubt that, in practice, it is

A/c 2011 dated 3rd November 1871.

is attended with little same inconvenience as the rule regarding the recovery of Income Tax. On the receipt of the Accountant General's reply to the reference noticed above, I shall submit a copy for the information of Government, when the question in reference to Military Fund subscriptions may well be considered. It is, however, necessary for me to state, with regard to the concluding clause of para 2 of Lieutenant Colonel Fischer's letter, that this Office invariably takes the deductions on account of Service Fund

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subscriptions noted in audited Abstracts are duly received, and brought to account.

I have the honor to be
Sir,
Your most obedt servant
S. Thwell
Controller of Public Works Accounts.

P. W. D. 1871 Department
From Head of Office No. 6911
The Controller
P.W. Accounts,
Madras.

To The Secretary
to Government
P.W.D.
Madras.

Dated 16th December 1871.
Read 18th "

No. 2360

Offering observations on letter from the Superintending Engineer 1st Division, bringing to notice the inconvenience felt in practice in giving effect to the rule for the issue of Cheques for the full amount of salaries.

No 113

No. 57. 10th January 1872

Public Works Department

No. 57

Proceedings of the Madras Government

Undersdate the 10 January 1872.

Read the following

on the subject (1st Despatch (Here enter No 2790 dated 5th December 1871)
from the Controller of (2nd Despatch (Here enter No 2360 dated 16th December 1871)
P. W. Accounts

The foregoing letter from the Controller will be communicated to the Superintending Engineer of the 1st Division with reference to his letter of the 5th December 1871. No. 2790.

The Government will defer the further consideration of the subject of these papers until they have before them the reply of the Accountant

Accountant General P.W. Dept

to the reference dated to

have been made to him by

the Controller.

16-0
10-

The Supt Engr 1st Div ✓
" Controller Block ✓
" all other Supts Engrs ✓

Decr 11/1/72

Accountant General's Office

Rs. Coll. ₹500/-

Govt of {1871} Madras.

PUBLIC WORKS.

To The Actg Superintending Engr
1st Division

Dated

Rec'd. Inst. 2

G. O. 10th Jany 1871, No. 57.

Nos. 112 & 114

Cheques. Passing orders on
~~letters per~~ Correspondence
relating to the issue of Cheques
for the full amount of
Salaries

Accepted 11/1/72

I have