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MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.	2913	Press
B.P. No.		Mis.
Dated	13-10-	1954

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
13th October 1874.*

No. 298. Read the following Circular from Major J. G. STEEL, R.E., Officiating Under Secretary to the Government of India, Public Works Department, (Establishment—General,) to the Governments of Madras and Bombay, in the Public Works, Irrigation, and Railway Branches; the Governments of Bengal, the North Western Provinces, and the Punjab, in the Public Works and Irrigation Branches; the Chief Commissioners of Oudh, Central Provinces, British Burmah, Mysore and Coorg, and Assam; the Resident at Hyderabad; the Agents to the Governor-General for Central India and Rajpootana; the Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands; the Director General of Telegraphs; the Inspector-General of Military Works; the Director of State Railways; the Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow; the Director-in-Chief, Indo-European Telegraph; the Director, Persian Telegraph; the Deputy Director, Persian Gulf Telegraph; dated Fort William, 16th September 1874, No. 53.

IN continuation of Public Works Department Circular No. 13 of the 20th March 1874, I am directed to point out that receipts for payment of *bonâ fide* travelling expenses do not require to be stamped, but that those for the payment of mileage or daily rates do.

Circular from Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, (Establishment—General) to the Governments of Madras and Bombay, in the Public Works Department; the Governments of Bengal, the North Western Provinces, and the Punjab, in the Buildings and Roads and Irrigation Branches; the Chief Commissioners of the Central Provinces, Oudh, British Burmah, Mysore and Coorg, and Assam; the Resident at Hyderabad; the Agents to the Governor-General for Central India and Rajpootana; the Superintendent of Port Blair and Chief Commissioner of the Andaman and Nicobar Islands; the Inspector General of Military Works; the Chief Engineer, Military Works; the Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore and Lucknow; the Engineers-in-Chief, Punjab Northern, Indus Valley, Northern Bengal, Delhi and Agra Districts Rajpootana, Holkar, Neemuch and Tirhoot State Railways, Western Rajpootana, Sindia and Tirhoot State Railway Surveys; the Director General of Telegraphs; the Director-in-Chief, Indo-European Telegraphs; the Director, Persian Telegraph; the Deputy Director, Persian Gulf Telegraph, dated Fort William, 20th March 1874, No. 13.

A QUESTION having arisen as to the necessity for affixing stamps to receipts for advances of pay, &c., and refunds of deposits, I am directed to intimate for information and guidance, that a receipt for the refund of a deposit when the sum involved exceeds Rupees 20 should be stamped, a receipt given in respect of such a refund being clearly a receipt of money in satisfaction of a debt. On the other hand, a receipt for an advance of salary to become due, and not due at the time of advance, need not be stamped, not being payment of money in satisfaction of a debt. But when at the end of the month the advances are brought into account, and the balance of salary paid over, a stamped receipt should be taken for the whole amount of salary, if it exceeds Rupees 20, and not merely for the balance. Receipts for advances or payments for travelling expenses or other similar purposes do not require to be stamped.

*Proceedings of the Madras Government, Public Works Department,
13th October 1874.*

No. 299. ORDER THEREON, 13th October 1874, No. 2,913.

ESTABLISHMENT, No. 22.

COMMUNICATED to the Controller and
to District Engineers in continuation of
G. O., No. 1,173, dated 4th May 1874.

(True Extract.)

Colonel, R.E.,

Secretary to Government.

To all District Engineers.

To the Officiating Controller of Public Works Accounts.

„ Executive Engineer, Wynaad.

„ Chief Engineer for Irrigation.

„ Consulting Architect.

„ Consulting Engineer for Railways.

„ Examiner of Railway Accounts.

With G. O. No. 1,173.

Exd. T. O'Connor.

Spare Copies

*Proceedings of the Madras Government, Public Works Department,
4th May 1874.*

No. 69. Read the following Circular letter from Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, (Establishment—General,) to the Governments of Madras and Bombay, in the Public Works Department; the Governments of Bengal, the North-Western Provinces, and the Punjab, in the Buildings and Roads and Irrigation Branches; the Chief Commissioners of the Central Provinces, Oudh, British Burmah, Mysore and Coorg, and Assam; the Resident at Hyderabad; the Agents to the Governor-General for Central India and Rajpootana; the Superintendent of Port Blair and Chief Commissioner of the Andaman and Nicobar Islands; the Inspector-General of Military Works; the Chief Engineer, Military Works; the Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore and Lucknow; the Engineers-in-Chief, Punjab Northern, Indus Valley, Northern Bengal, Delhi and Agra Districts, Rajpootana, Holkar, Neemuch and Tirhoot State Railways, Western Rajpootana, Sindia and Tirhoot State Railway Surveys; the Director-General of Telegraphs; the Director-in-Chief, Indo-European Telegraphs; the Director, Persian Telegraph; the Deputy Director, Persian Gulf Telegraph, dated Fort William, 20th March 1874, No. 13:—

A QUESTION having arisen as to the necessity for affixing stamps to receipts for advances of pay, etc., and refunds of deposits, I am directed to intimate for information and guidance, that a receipt for the refund of a deposit when the sum involved exceeds Rupees 20 should be stamped, a receipt given in respect of such a refund being clearly a receipt of money in satisfaction of a debt. On the other hand, a receipt for an advance of salary to become due, and not due at the time of advance, need not be stamped, not being payment of money in satisfaction of a debt. But when at the end of the month the advances are brought into account, and the balance of salary paid over, a stamped receipt should be taken for the whole amount of salary, if it exceeds Rupees 20, and not merely for the balance. Receipts for advances or payments for travelling expenses or other similar purposes do not require to be stamped.

No. 70. ORDER THEREON, 4th May 1874, No. 1,173.

ESTABLISHMENT, No. 4.

COMMUNICATED to the Controller and
to District Engineers.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,

Secretary to Government.

To all District Engineers.

To the Executive Engineer, Wynaad.

„ Officiating Controller of Public Works Accounts.

Exd. S. T. Austin.

Spare Copies

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ESTABLISHMENT.

General.

To

THE GOVERNMENTS OF MADRAS AND BOMBAY,
IN THE PUBLIC WORKS, IRRIGATION, AND
RAILWAY BRANCHES.

THE GOVERNMENTS OF BENGAL, THE NORTH
WESTERN PROVINCES, AND THE PUNJAB,
IN THE PUBLIC WORKS AND IRRIGATION
BRANCHES.

THE CHIEF COMMISSIONERS OF OUDH, CENTRAL PROVINCES, BRITISH BURMAH, MYSORE AND COORG, AND ASSAM.

THE RESIDENT AT HYDERABAD.

THE AGENTS TO THE GOVERNOR GENERAL FOR
CENTRAL INDIA AND RAJPOOTANA.

THE SUPERINTENDENT OF PORT BLAIR, AND
CHIEF COMMISSIONER, ANDAMAN AND
NICOBAR ISLANDS.

THE DIRECTOR GENERAL OF TELEGRAPHS.

THE INSPECTOR GENERAL OF MILITARY WORKS.

THE INSPECTOR GENERAL OF MILITARY
THE DIRECTOR OF STATE RAILWAYS.

THE CONSULTING ENGINEERS TO THE GOVERNMENT OF INDIA FOR GUARANTEED RAILWAYS, CALCUTTA, LAHORE, AND LUCKNOW.

THE DIRECTOR-IN-CHIEF, INDO-EUROPEAN
TELEGRAPH.

THE DIRECTOR, PERSIAN TELEGRAPH.

THE DEPUTY DIRECTOR, PERSIAN GULF TELE-
GRAPH.

CIRCULAR No. 53 PUBLIC WORKS.

Dated September 16, 1874.

Received — u — 28

En: 1. ✓

Points out that receipts for payment of bona fide travelling expenses do not require to be stamped, but that those for the payment of mileage or daily rates do.

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Rec'd to B. & C. 18. July 17.

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Govt. of 1874 Madras.

PUBLIC WORKS.

To

All Dist. Ings.

Dated

Recd.

Encl. /

G. O. 13 Oct. 1874. No. 2913

Nos. 298-299.

Stamped Receipts.

Circular from the
Govt. of India pointing
out that receipts for
payment of bona fide
travelling expenses do
not require to be stamped
but that those for the
payment of mileage or
daily rates do, Comd
to Dist. Ings.