பக்கங்களின் எண்ணிக்கை 28
புதுக்கிய திருமதி நாள் 17/5/88
ஆர். கெ. சங்கரேஸ்வரி
டை

தமிழ்நாடு ஆவணக் காப்பகம்

தமிழ்நாடு அரசு

Public Works Dept.

G.O. Ms. No. 673 W dt. 27.2.1888

டை

27th February 1888, No. 673 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—again G.O., dated 15th December 1887, No. 3415 W., Public Works.

Read—the following papers:—

Office note from the Examiner, Public Works Accounts, dated 10th October 1887, No. 637.
Office note from the General Superintendent, Public Works Stores, dated 22nd October 1887.
From the Superintending Engineer, VI Circle, dated 21st October 1887, No. 709 M.D.
Office note from the Consulting Engineer for Railways, dated 8th November 1887, No. 1744.
From the Superintending Engineer, VI Circle, dated 16th November 1887, No. 808 M.D.
,, ,, ,, VI ,, ,, 30th ,, 1887, ,, 857 ,,

Order—dated 15th December 1887, No. 3415 W., Public Works.

The above correspondence relates to the question of the adoption of the "credit note" system of payment for the conveyance of stone by the South Indian Railway Company for the Vaigai bridge works in Madura. Considerable misapprehension exists as to what the system really is, and pending settlement of the points in dispute delay and inconvenience to the works have arisen. The Agent of the Company expresses * himself willing that the orders of the Government of India and the Secretary of State, under which the system has been introduced, should be given effect to; but his views as to the procedure to be followed differ from those of the local Public Works officers.

* Letter No. 10791/1567, dated 8th October 1887, to the Executive Engineer, Vaigai bridge works.

2. The orders in question will now accordingly be recapitulated for the information and guidance of all concerned.

3. The system of credit notes in payment of claims of Guaranteed Railways for the carriage of Government troops and stores was brought into operation from the 1st September 1872 by General Order in the Military Department of the Government of India, No. 807† of 1872. The form of "Railway warrant" in support of charges is laid down in this order. The form contains—

† Public Works G.O., No. 2262, dated 24th September 1872.

(1) Particulars of carriage provided and charges made by the Railway Company.
(2) A certificate by the forwarding officer that such carriage "has been provided."
(3) An order to pay to the Railway Company or order the sum particularised above.

4. It is in regard to item (3) that difficulties have arisen in the present connection. The South Indian Railway Company regard this order as so much cash. The Chief Auditor, writing to the Examiner, Public Works Accounts, on the 8th October 1887, No. 33902/1449, says:—"All credit notes received by the company are paid into the Government treasury as part of the traffic earnings, and are treated *as cash*, *i.e.*, the amount of such notes is upon receipt credited to the company." It is evident from

the orders of the Government of India quoted below that this view of the credit note is a mistaken one.

* G.O., No. 2566, dated 18th November 1872.

5. In paragraph 2 of their resolution,* No. 1366-71 A.R., dated 5th October 1872, the Government of India remark as follows:—

> "It should be explained to the Railway Companies that the object of the attachment of the credit note to forms *B* and *C* being solely to ensure the prompt adjustment of the claims against Government, this end will be much facilitated in the cases referred to if the companies will cause their booking clerks to fill up the details of the note according to the warrants furnished to them, in which case the Assistant Quartermaster-General or other authorised officer will then sign them *and thus make them available as an order for payment.*"

† G.O., No. 1161, dated 22nd April 1873.

And in a subsequent letter, † No. 182-A. G.R., dated 4th April 1873, the Government of India explained the system as follows:—

> "The object of the credit note system is to do away with the necessity for ledger accounts and to ensure prompt settlement of claims, and if payments are now made to the Railway Companies in Madras *on the presentation of their bills*, little, if any, inconvenience can be caused by the adoption of the credit note system, which it is believed would be of decided advantage to the Railway Companies themselves."

‡ Letter, No. 5035, dated 15th May 1873, to the Consulting Engineer for Railways, recorded with G.O., No. 1795, dated 12th July 1873.

6. In accepting the system on behalf of the Great Southern of India Railway, Mr. Betts, the present Agent, wrote ‡ as follows:—

> "Practically the system at present followed on this railway of payment for carriage of troops, &c., is a credit note system. Upon the production of a Railway warrant at a booking office the clerk issues tickets in exchange for it. The warrants are sent from the stations to head-quarters, where they are collected and *presented to the Commissariat officer at Trichinopoly, who at once pays the amount due.*"

§ G.O., No. 1952, dated 6th August 1873.

7. These extracts clearly show that neither the Government of India nor the company's officials have hitherto regarded the credit note as so much cash which could be paid into the Government treasury "as part of the traffic earnings." It is simply an order on the officer who signs it to pay on presentation of the note the amount entered therein. This is explained by the Government of India in their resolution, § No. 348-360-A. G.R., dated 9th July 1873, in the following terms:—

> "According to this system the claims of the Railway Companies are entered in a statement which is signed by the proper officer at the time of carriage being furnished and the amount paid on demand without any deductions, disputed items being subsequently taken up and disposed of in correspondence with the Railway officials."

8. Applying this system to the conveyance of stone to the Vaigai bridge works, all that will be necessary will be for the Public Works Department maistry at the quarries to hand over to the Railway booking clerk a credit note in duplicate previously signed by the Executive Engineer. The booking clerk would fill in the particulars, retain the original of the note and hand the duplicate to the maistry, who will at once send it to the Executive Engineer. The original could subsequently be presented by the Railway Company to the Executive Engineer, who would issue a cheque for the amount, which he would verify by the duplicate credit note received from the maistry. There can be no fear of fraud under this arrangement. No money passes between the Public Works Department subordinate and the booking clerk. The payment is made to the company directly by the Executive Engineer, who would of course satisfy himself that the number of train loads charged for actually arrive at the bridge works.

9. The Government trust that the matter has now been clearly explained, and that no further difficulty will be experienced in giving effect to the credit note system.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

673/2

READ—also the following papers:—

- Office note by the Joint Secretary to Government, Public Works Department, Railway Branch, dated 7th February 1888.
- Office note from the Examiner, Public Works Accounts, dated 18th February 1888, No. 1084.

ORDER—dated 27th February 1888, No. 673 W., Public Works.

It is understood that the South Indian Railway Company cannot conveniently arrange to give effect to the orders contained in paragraph 8 of G.O., No. 3415 W., dated 15th December 1887, read above, but that if an agent be appointed in Madras for payment of the credit notes on presentation by the Bank of Madras, these notes can be received by the Trichinopoly treasury as railway traffic earnings and sent to Madras for realisation.

2. The General Superintendent, Public Works Stores, is accordingly appointed the Local Public Works Agent at Madras, and he is authorised to accept all credit notes signed by Public Works officers which may be presented for payment by the Bank of Madras, and to adjust the amount by transfer against the division concerned.

3. The system will be adopted whenever necessary by all Public Works officers having transactions with the Madras and South Indian Railways.

4. The necessary subsidiary instructions will be issued by the Examiner, Public Works Accounts.

(True Extract.)

Captain, R.E.,
Under Secy. to Govt., P.W.D.

To Superintending Engineers.
To the Consulting Engineer for Railways.
" Examiner, Public Works Accounts.
" Financial Department.

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1888} Madras.

PUBLIC WORKS.

ated February, 27th.

ecd. Encl.

G.O., 27th Feb. 1888, No. 673 W.

FEBRUARY.

redit Note System of Payment

The General Superintendent, Public
orks Stores, appointed the Public Works
gent at Madras for the payment of credit
otes presented on behalf of the Madras and
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ection with the Public Works Department
ransactions with those Companies.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

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6

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---

9. The Government trust that the matter has now been clearly explained, and that no further difficulty will be experienced in giving effect to the credit note system. 9

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Consulting Engineer for Railways.
„ Superintending Engineer, VI Circle.
„ Examiner, Public Works Accounts.

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated December, 15th.

Recd. *Encl.*

G.O., 15th Dec. 1887, No. 3415 W.

DECEMBER.

Vaigai bridge works, Madura District

Orders on correspondence relating to the credit note system of payment for the conveyance of stone by the South Indian Railway Company for the —

673/5

27TH FEBRUARY 1888, No. 673 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Public works.

General.
Account.

print in full

READ—again G.O., No. 3415 W., dated 15th December 1887.

READ also the following papers:—

Office note by the Joint Secretary to Government, Public Works Department, Railway Branch, dated 7th February 1888.

Office note from the Examiner, Public Works Accounts, dated 18th February 1888, No. 1084.

ORDER—dated 27th February 1888, No. 673 W., Public Works.

It is understood that the South Indian Railway Company cannot conveniently arrange to give effect to the orders contained in paragraph 8 of G.O., No. 3415 W., dated 15th December 1887, read above, but that if an agent be appointed in Madras for payment of the credit notes on presentation by the Bank of Madras, these notes can be received by the Trichinopoly treasury as railway traffic earnings and sent to Madras for realisation.

2. The General Superintendent, Public Works Stores, is accordingly appointed the Local Public Works Agent at Madras, and he is authorised to accept all credit notes signed by Public Works officers which may be presented for payment by the Bank of Madras, and to adjust the amount by transfer against the division concerned.

3. The system will be adopted whenever necessary by all Public Works officers having transactions with the Madras and South Indian Railways.

4. The necessary subsidiary instructions will be issued by the Examiner, Public Works Accounts.

(True Extract.)

Captain, R.E.,
Under Secy. to Govt., P.W.D.

To Superintending Engineers.
To the Consulting Engineer for Railways.
„ Examiner, Public Works Accounts.
„ Financial Department.

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1888 Madras.

PUBLIC WORKS.

Dated February, 27th.

Recd. *Encl.*

G.O., 27th Feb. 1888, No. 673 W.

FEBRUARY.

Credit Note System of Payment

The General Superintendent, Public Works Stores, appointed the Public Works Agent at Madras for the payment of credit notes presented on behalf of the Madras and South Indian Railway Companies in connection with the Public Works Department transactions with those Companies.

EXAMINER
FEB 1888
P.W. ACCOUNTS

Public Works Secretariat,

---

a/R
Return to me in [illegible]

SOUTH INDIAN RAILWAY,
AGENT'S OFFICE.

Trichinopoly 11th Jany 1888.

673
6

Dear Smith

Has not G.O. 15 Dec 87 No 2415 W Public Works, regarding Credit Notes, been drawn up without consultation with you? The practice in force in 1873 is quoted, and our explanation in 1887 of the present working is declared to be erroneous.

Your office letter No 472 dated 15th July 1875 informed me that "arrangements "have been made for the acceptance at the "Government Treasury Negapatam of all "credit notes issued by Government Officers "in favor of the South Indian Railway".

EXAMINER

When we were about to cease paying our traffic earnings in to the Negapatam Treasury I asked the Acct. General if the Officer in charge of the Govt. Treasury at Trichinopoly would "be instruc "to accept cheques and credit notes as well "as cash in payment of the South Indian "Railway traffic receipts", and that Officer in reply sent me a copy of his letter No. 54 of the 11th January 1886 to the Collector of Trichinopoly in which the Treasury Officer is instructed to credit to "Accounts between Civil and Guaranteed Railways" the gross amount of the collections tendered.

This system has been worked for 13 years without a hitch occurring. It would be exceedingly inconvenient to us now to set the regulation aside, and I venture to ask you, as our representative with Government, to arrange that it shall not be set aside.

Yours truly

William S Betts

EXAMINER

Accountant General
Fort Saint George, Ma

the 25 of January

673/78

My dear Smith

Under an arrangement made with the Bank of Madras that Bank agrees to accept as cash all cheques on credit notes received through [illegible] from the South Indian Railway

In consequence of this arrangement I am enabled

EXAMINED

at as Cash all
cheques or credit notes
paid by the Railway
Company into the Trichinopoly
Treasury - All such cheques
or credit notes are immediately
remitted to Madras and
treated by the Bank as
a cash remittance.

I find I have
written too generally

above, the Bank only
the credit notes when they
are issued by a Dept
having a representative
in the town of Madras
who is responsible for
their immediate payment
on presentation by the
Bank.

I don't quite
understand the nature of

…fficulty fall by

Christie.

J. B. Smeaton

J. R. Hogstone

EXAMINER
9 FEB 1888
PUBLIC WORKS
P.W. ACCOUNTS

673/9

PUBLIC WORKS SECRETARIAT,
RAILWAY BRANCH.

Station Madras date Feb 7 1888.

I have discussed this matter with Col Smith & do not think there is any objection to modifying the order referred to, instructing the Exec. Engr. to send duplicates of credit notes to Genl. Supt. Mr. Waddington who would pay the originals on presentation. The other might be sent by the [illegible] of the S.I.R. who are [illegible] [illegible] touch with the S.I.R.

It probably would be necessary to inform the Ex. Engr. of the amount probably requiring to be paid each month beforehand.

[illegible]
7/2/88

A

OFFICE NOTE.

Since the issue of G.O. 3415 W 15 Dec. /87 I have discussed the credit note system with the Agent S. I. R.

The G.O. above quoted in para 8 directs that the "credit notes" shall be ~~subsequently~~ presented by the Ry Co to the Exe. Engr.

The Agent represents.

1. That whatever system is adopted with one Dept. of Govt. must be adopted with all.

2. That he would not undertake to present credit notes to the Exe Engr of the Pyam Bridge works.

3 That it would be absolutely impossible to follow this procedure in the case of the Police. The credit notes in this case amounting to 200 and more daily

I have discussed the subject with the Acct. General and with the Examiner of P. W. Accts.

I enclose a private note from the former, with reference to which the Examiner writes to me as follows.

If the Bank of Madras presents the credit notes for cash payment there need be no difficulty provided Clerk has an Agent in Madras. I understand that the Bank made the necessary adjustments by book transfers in communication with the Provincial Accountant General but this seems to have been a mistake.

It will be seen therefore that neither the Acct. Gen. nor the Ex. P. W. takes exception to the present system and as a matter of fact this system has given rise to no objection except in the case of the

Pyguri Bridge.

The system was inapplicable to this work because the credit notes were not made payable on presentation to an Agent at the Presidency as is always done in other Departments.

What is necessary now is that the Agent may be informed of the instructions conveyed in G.O. 3415 W of 15 Dec. 07. And that if the P. W. Dept desire to use the credit note system, orders may issue to make the credit notes payable by an officer in Madras.

I enclose a private note from the Agent which may elucidate the matter. Consideration of the matter but it must not be made difficulty.

O. J. J.

7. 2. 11

P.W.C. No. 1180

PUBLIC WORKS SECRETARIAT,

RAILWAY BRANCH.

Station ____________ date ____________ 188

Original of G.O. 3415 W. d/ 15.12.87

OFFICE NOTE.

Ry 8.2.88

E.2

---

6 73/12

C's office lr to 1084 C d/ 18 Feby. 88.

6 73/11

23. 11. 88

Proposed that the following be added as para 5 to the draft.

"5. The necessary subsidiary instructions will be issued by the Examiner Public Works Accounts".

Details of account are, it is submitted, best dealt with by the responsible Accounts officer.

20-2-88

Yes. The Varpin bridge is an exceptional work as regards the expenditure on carriage of material by rail, and it is perhaps necessary that the Genl. Supt. should have a forecast of expenditure

20-2-88

Addition is approved.

20/2/88

Executive Engineer's duty to watch

1888.

Office Note No. 1084

Madras, 18 February 1888.

Prev: File of papers.

To W.

I think it should be ruled (1) that in cases like that of the Vaigai bridge work, where transactions occur daily, the adjustment between the Superintendent of the P. W. Stores and the Executive Engineer should be made monthly, and (2) that the Executive Engineer on whose behalf the payments are to be made, will be responsible for keeping the Superintendent P. W. Stores properly informed of the demands likely to be made upon him.

2. For the latter purpose no special measures will be required in connection with occasional and trifling liabilities; but, in a case like that of the Vaigai bridge, the Executive Engineer should furnish the Superintendent P. W. Stores by the 10th. of each month (i. e. in time for application for funds) of the probable payments to be made in the following month.

3. It should further be the Executive Engineer's duty to watch

P.W.C. No. 1879

the actual charges in comparison with this estimate, and to communicate in good time with the Superintendent P. W. Stores by wire if necessary, if he sees any probability of the estimate being exceeded.

4. It should be distinctly understood that the Superintendent of Stores is only responsible for providing funds to the extent to which he has been forewarned by the Executive Engineer, and that if, for instance, he should find the estimate of expenditure almost worked up to before the month is half over, he is not therefore bound to suppose that the estimate is wrong if the Executive Engineer does not tell him so.

5. Papers herewith returned.

C.

18/2

673 W

R 27.2.88

Enc: 1 file as orig
G.O. 3415 W. 15/12
as ~~draft~~ G.O.
[illegible] 1180

PUBLIC WORKS DEPARTMENT.

673/13

No. 673 W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 27th Feby/88

READ ~~the following~~ again

G.O. No. 3415 W d/ 15th Decr 1887

Office Note by the Joint Secy to Govt: Railway Branch d/ 7th February 1888

Office note from the Examiner P. W. Accounts No. 1084 d/ 18th February/88

1. It is understood that the South Indian Railway Company cannot conveniently arrange to give effect to the orders contained in para 8 of G.O. 3415 W d/ 15th Decr. 1887 read above, but that if an Agent be appointed in Madras for payment of the credit notes on presentation by the Bank of Madras, these notes can be received by the Trichinopoly treasury as Railway traffic earnings and sent to Madras for realisation.

2. The General Superintendent P. W. Stores is accordingly appointed the local Public Works Agent at Madras, and he is authorised to accept all credit

credit notes signed by Public Works officers which may be presented for payment by the Bank of Madras, and to adjust the amount by transfer against the division concerned.

EXAMINER
No. 776
9 FEB 1888
DISBURSES
P.W. ACCOUNTS

~~3. The duplicate of the credit note should in all cases be sent to the General Superintendent Pw. Stores by the Executive Engineer who issues it.~~

File retd with P.W. con 1817

4. The system will be adopted whenever necessary by all P.W. Officers having transactions with the Madras & South Indian Railways.

MCR
8.2.88

JCW
8/2/88

5. The necessary subsidiary instructions will be issued by the Examiner Public Works Accounts.

Supg. Engrs. ✓
C.E. for Rys ✓
Exr. Pw. A.
Trl. Deptt ✓
To C.E. R.S. For favor of counter initial if approved

G/3

C.S.
23.11.88

673
14

25-9-06.

27-9-

29-9-10.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated 29/2/188

Recd. Encl.

W

G.O. 27 Feby 1888 No. 678 ~~W~~

Credit note system of payment

≡

The General Superintendent P.W. Stores appointed the P.W. Agent at Madras for the payment of credit notes presented on behalf of the Madras & South Indian Railway Companies in connection with the Public Works Dept: transactions with those companies

180/12