

no 755 wa 16th March/88

PWC N: 2107

No 751 wa 5th March/88

H.W. B

PWC N 2029

The issue of the
Circular and its sub-
sequent codification
so far as may be
necessary, are approved

W.C.B.

2.3.88

W.C.B.

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No 751 wa 5th March/88

2/15/3

With order
2 copies to body

W.C.B. 2/13

W.C.B. 2/13

With order

No. 755 w of 6th March/88

PWC No 2107

CONSOLIDATED TREASURY RECEIPT.

TREASURY.

RECEIVED from the Executive Engineer, _____ Division,

Rupees (_____) _____

only for the credit of "Public Works Department."

as detailed below:—

Rs. _____

In Charge of Treasury.

Dated _____ 188 .

Accountant.

Countersignature of Executive Engineer.

Muzur Treasury Rupees 0 . 0 . 0
A Sub. Treasury 0 . 0 . 0
B. do 0 . 0 . 0

and so on for other
Sub-treasuries

Total as above 0 . 0 . 0

Receipt { Original
Duplicate }

Received from the Executive Engineer
Division _____

through _____
the sum of Rupees (in words) _____

for credit of P. W. D. Remittances to Civil
from Officers of Public Works Department
in my accounts for the month of _____

Rupees (in figures) _____

Officer in charge of
Sub-Treasury _____
Date _____

Note*— The month in which the credit will
appear in the Sub-Treasury account
should be given. Credit must be given
in the same month in the Muzur
Treasury Account.

The original receipt should be
signed and returned to the Remitting
Officer and the duplicate receipt should
be signed and forwarded to the Muzur
Treasury by post immediately after
the transaction.

2/15/3

North order
2 copies to copy

Circular No. of 1888.

From,

Major C. H. P. Christie R. E.

Examiner P. W. Accounts,

Madras.

To,

All Executive Engineers.

Madras,

1888.

Sir,

With a view to the more effectual prevention of discrepancies between the Civil and the P. W. Accounts in the matter of payments into treasuries by officers of the latter department, I have the honor to request ^{the} observance of the following instructions which have been drawn up in concert with the Accountant General Madras: -

2. When an officer who has no drawing account under you realises any miscellaneous receipts on account of the department, he should make the amount over to the nearest sub-divisional officer or imprest holder, and on no account make any payment into ^{the} treasury himself. This rule applies equally to imprest holders and non-imprest holders in fact to all who have not drawing accounts.

3. When any officer holding an imprest realises any miscellaneous receipts on account of the department, he should show such receipts as a deduction from his total

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expenditure and therefore as an increase to his balance. If for example his imprest is Rs. 200, expenditure Rs. 90, and receipts Rs. 35, he should show the net expenditure as Rs. 55, which amount you will recoup to him in the usual manner; and you should yourself pay into treasury the amount of his miscellaneous receipts.

4. The entries in your divisional cash book may then be made as follows:-

<u>On receipt side.</u>	<u>Cash column.</u>	
Received by Overseer T. Browne, as per his imprest cash account No. _____ dated _____ on account of x x x x x x Rs. 35		
<u>On charge side</u>	Cash	Bank or treasury.
Paid per Overseer T. Browne as per his imprest cash account No. _____ dated _____ (here enter details as usual -Rs. 90) thus adjusted:-		
By cash realized and retained by him, see entry		
On receipt side	Rs. 35-0-0	
By cheque in his favour		No. T. A. 55-0-0

5. When an officer who has a drawing account realises miscellaneous receipts on account of the department he may pay them into treasury under the following rules.

6. Every Executive Engineer should ascertain the dates on which the several sub-treasuries in his division close their monthly accounts for incorporation with the accounts of the district treasury, such date being generally four or five days before the end of the month; and you should instruct sub-divisional officers to avoid, as far as possible, making any payments into sub-treasuries between such dates and the end of the month. Unless the sums to be paid into treasury

are so large that their retention (having regard to the means available for custody) would involve serious risk, the payment may always be postponed for a few days.

7. The chalan or pay-slip sent by the sub-divisional officer should be accompanied by a receipt in duplicate in bi-lingual form, sample accompanying; the original will be signed and returned by the sub-treasury officer ^{to the sub-divisional officer} and the duplicate will be sent by the sub-treasury officer to the huzur treasury immediately after receipt.

8. The original receipt will, after being numbered and entered in the sub-divisional cash book, be sent on by the sub-divisional officer to you, and you will, when closing your remittance book at the end of the month, enter in it, below the detail of your own remittances, the details of remittances made by subordinates to sub-treasuries, separately - for each sub-treasury, and forward the remittance book together with the sub-treasury officers' acknowledgments, to the huzur treasury officer. The latter will then sign the remittance book and return the receipts with the book to you.

9. Should the remittance book contain a sub-treasury item not brought into the accounts ~~of the~~ of the huzur treasury officer the latter will strike out the entry and ask you to show it in the remittance book in the following month, and this you should do, crediting payments into treasury, and removing the item temporarily to debit of miscellaneous advances, making the necessary corrections in the accounts.

10. If, on the other hand, the treasury accounts show an item of receipt by a sub-treasury duly supported by the duplicate sub-treasury receipt referred to in para 7 above, and such item happens not to be included in your remittance

book, the huzur treasury officer will himself enter it in the remittance book, and request you to include the item in your accounts. You will carry out the corrections in your accounts debiting "payments into treasury" and crediting "deposits".

11. In either case you should at once call on the sub-divisional officer for explanation of the discrepancy, and (in the latter case) for particulars necessary for the final allocation of the credit, so that the final adjustment may invariably be made in the accounts of the very next month. In the case of temporary debits to miscellaneous advances, the final adjustment to debit of payments into treasury should be at once made in the accounts of the following month, no further information being required.

12. You will of course be careful to see that your own remittances to the huzur treasury are made in proper time and that your accounts and those of the huzur treasury agree.

13. You should draw up the consolidated receipt, Form No. M. 68, so as to show separately the remittances made into the huzur treasury, and those made into sub-treasuries.

1888.

Office Note No. 1127

Madras, 29th February 1888.

To W.

Encs: 3

As frequent discrepancies have arisen between the Civil and P.W. accounts in the matter of payments into treasuries, I have in concert with the Accountant General Madras drawn up the accompanying circular to all Executive Engineers, with a view to the more effectual prevention of such discrepancies in future, and beg that Government will be pleased to approve of its issue, and of the subsequent codification of its substance as far as may be necessary.

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Encs: 2.

No. 751 waf 5th March/88

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With order

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