(1) பக்கங்களின் எண்ணிக்கை 34

(2) புதுக்கித் திருப்பிய நாள் 5/89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

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தமிழ்நாடு அரசு

P Wd துறை

அரசாணை எண். / மு. கோப்புத் தாள் எண். 1799 அச்சகம் / பலவகை

நாள் : 6 7 1889 ~~198~~ .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

17 sheets

ஆவண. கா-1—18,006—15-6-87.

1799

6th July 1889, No. 1799 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper :—

Office note from the Examiner, Public Works Accounts, dated Madras, 20th June 1889, No. 863.

Your office note No. 2109 C., dated 30th April 1889.

When I said in my circular No. 6 of 18th May 1888 that separate instructions would be issued regarding payments into treasury of miscellaneous revenue realized by toll and license fee collectors, &c., I had in view the systematization of the procedure for assessment, collection and accounting for irrigation revenue ; and the remark was intended not exactly as an undertaking to issue further instructions, but rather as a statement of the inexpediency of attempting to issue any instructions regarding the disposal of such receipts until something more is known regarding the procedure in collection, &c.

2. In my remarks on the inspection reports of the Godávari Western division, dated 11th March 1888 ; Godávari Eastern division dated 26th March 1888 ; and Kistna Eastern division, dated 24th February 1888 (*vide* items 2, 30 and 6 of summaries, respectively) forwarded with my office notes, No. 1537 of 22nd May 1888, No. 1668 of 13th June 1888, and No. 1468 of 9th May 1888, I suggested that the Superintending Engineers concerned should be asked to report fully on the matter, but no reports have been received from Superintending Engineers. I would suggest that they may now be asked to furnish full information as noted below in regard to the following items of irrigation revenue, viz., (1) tolls and license fees, (2) rents of berm land and other lands leased out, (3) grass rents and canal produce, and (4) fares and freights and hire of Government steamers.

3. To be of any use the information should be as full as possible and should embrace the following points :—

(*a*) How the revenue in each case assessed and the assessment recorded ;
(*b*) How collected ;
(*c*) Check of collections with assessment ;
(*d*) Agency by which collected ;
(*e*) How revenue of different kinds is accounted for ; and
(*f*) How and by whom accounts are checked and audited.

4. It seems desirable that the information should be furnished in the shape of a separate report by each Executive Engineer concerned, giving full information on all the above points with regard to the actual procedure in his division, and that each report should be accompanied by samples (with a few sample entries) of all documents whatsoever used in connection with the procedure in practice, *e.g.*, toll tickets, license forms, bills, calls for payment, notices, calls for tenders to lease, form of leases, registers, accounts, remittance notes, or chalans.

5. Wherever, and so far as, the details of present procedure are conducted in accordance with detailed instructions given in any G.O., or any circular of the Chief Engineer, Public Works Department, or Chief Engineer for Irrigation, or of the Examiner, it would be sufficient to refer to such orders, circulars or what not, and to state the procedure therein prescribed is followed; but supplementary and subsidiary details not therein prescribed should be fully described.

6. The remarks made in the inspection report forwarded with your office note under reply show that the Superintending Engineer is by no means satisfied with the check over this kind of revenue, and having regard to its present magnitude and probable growth, it seems highly desirable that it should be brought under systematic treatment, but the first step must necessarily be to ascertain in detail the facts to be dealt with and the present ways of dealing with them.

7. The following are the principal divisions from which it would probably be advisable to obtain information :—

(1) Godávari Eastern.
(2) Godávari Western.
(3) Godávari Central.
(4) Kistna Eastern.
(5) Kistna Western.
(6) Nellore.
(7) Buckingham Canal.
(8) Kurnool.
(9) Tanjore.

Order—dated 6th July 1889, No. 1799 W., Public Works.

Communicated to the Superintending Engineers concerned, who will obtain the required information from the divisions specified in para. 7 of the Examiner's office note. The reports should be submitted through the Examiner.

(True Extract.)

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

To the Superintending Engineers, I, II, III and VI Circles.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.

Exd. J. Henricus.
Spare Copies

1799

2/

GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated July, 6th.

Recd.

Encl.

G.O., 6th July 1889, No. 1799 W.

JULY.

Payments into Treasury of Miscellaneous Revenue

Orders directing Superintending Engineers concerned to furnish the detailed information required by the Examiner to enable him to systematize the procedure regarding — realized in the Public Works Department.

List showing the arrears ~~due to labourers~~ of more than a month's standing due to laborers to end of February/89.

Name of Work	Period	Amount			Remarks
Closing breaches of Ellore Canal Este Rs 2,766	9-20 9/88	3	5	3	The delay in the payment is due to non-attendance to receive payment of Goomastahs and Coolies.
Masulipatam Canal annual	N.Roll. 5/88	6	2	7	
repairs for 1888-89.	11-20 6/88	4	4	v	
Est Rs 24,160		10	6	7	
Maintenance of River bank from Vallurpalem to Peda Kallepalli Est Rs 984	N.Roll 9/88	20	—		
Repairing Groynes & planting grass above Anicut Est Rs 1,711	26-5 4/88	9	5	9	
Stone Manufacture Bezwada	6-15 7/88	v	8	9	
Est Rs 26,764	16-25 12/88	v	10	v	
		1	2	9	
Stone Manufacture Mogalrazpuram Est Rs 13,470	16-25 12/88	2	4	v	
Impts to Outlet at 27-6 9 of Ellore Canal Est Rs 615	N.Roll 10/88	15	—		
Total Rs.		61	8	4	

16/4 –

J Hamman
Supg. Engineer
K. II Circle

20/4/89.

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PWC N: 3804

Reference to Madras P. W. D. Code,
Paras, 264 and 271.

EXAMINER
No. 364
2 MAY 1889
ENCLOSURES
P. W. ACCOUNTS.

1799

P. W. D. Form.
No. M 98.

Division Kistna Eastern

Name and Grade of Executive Engineer. Captn L. Langley, R.E.
Ex. Engr 2d Grade.

Date of assuming charge 20th January 1889.

Date of last inspection—

By Superintending Engineer 17th & 18th Octr /87.

By ~~Examiner or~~ Deputy 22d & 23d Feby /89.

Date of present inspection 17th March 1889.

Report of Inspection of the Executive Engineer's Offie by Superintending Engineer, II Cirle.

Rg 29.4.89

No. 2109 C.I. E.1 of 30th April 1889.

To C

For favor of remarks with reference to the concluding portion of the reply to question No. 6.

WCR 30.4.89

D.W.

N To

No.	Queries or points to be noted.	Remarks by Inspecting Officer.	Orders of Chief Engineer.
1	(a) Are laborers paid up punctually and regularly? (b) Are there any arrears of more than a month's standing? and, if so, why?	1. (a) Yes. (b) Vide List enclosed.	
2	Are the precautions taken for the safe custody of Cash and Stores throughout the Division, and for drawing and remitting money, sufficient in all cases?	2. Yes.	
3	Are proper precautionary measures adopted to ensure that value has been received for the amount of the bill, certificate or order, on which money is paid, and that the document is free from clerical errors?	3. Yes.	
4	In whose custody does the current Cheque Book (or Books) remain?	4. Executive Engineer's	
5	At what intervals are the originals of Sub-divisional Officers' Cash Books submitted to the Executive Engineer's Office (Alternate books or loose sheets being used)?	5. 1st to 14th, 15th to 23d, & 24th to end of month. Loose sheets.	
6	What record is kept of rents and other Public Works revenue which may become due?	6. Separate schedules are maintained for Buildings & Boat rents. For other Revenue, Registers are being maintained in Sub-Dns. The receipts realized by boat licenses are accounted for in a separate cash book kept by the Anicut Supt, who remits sums from time to time to the Sub-Dn Officer who accounts for them in his cash book & remits them to the Treasury. This seems rather a round about way of doing things & there are no Returns submitted to the Dn Officer to enable him to see that receipts realized are promptly remitted to the Treasury, nor is there anything to shew that counterfoils are checked off against entries in cash book kept by Anicut Supt. I consider more direct control should be exercised by the D.O. The Examiner in para 2 of his Circular No. 6 of 1888 promised to issue instructions regarding the procedure to be adopted but has not done so.	
7	Are demands for rents and other revenue promptly made upon the parties responsible?	7. Yes.	
8	What rents or other revenue are now more than one month over-due, and what steps have been taken for the recovery thereof?	8. Rs. 2-5-2 due from Mr Hayes for rent of Staff Boat. It will be recovered in current month from the Travelling allowance due to him for Jany. /89.	
9	Are note-books regularly kept up, and do the remarks entered therein show that works are regularly and systematically inspected? [Para. 1525].	9. Yes.	
10	(a) Are separate Measurement books kept up, and (b) do these show that works are regularly measured?	10. (a) Measurement books are kept. (b) Yes.	
11	Are proper Plans and Registers kept in the Executive Engineer's Office of all the buildings, &c. in his Division, showing whether the buildings are maintained from Imperial, Provincial, or Local Funds? [Para. 1194].	11. Register maintained, but only plans of recent buildings are available & some of these are not quite correct as alterations made in sanctioned designs are not noted.	
12	Are accurate Plans kept of all Cantonment or other Government lands in charge of the Department? Are the Subordinates acquainted with the boundaries, and do they see that they are respected?	12. Land plans & schedules are	

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No.	Quiries or points to be noted.	Remarks by Inspecting Officer.	Orders of Chief Engineer.
13	Are the accounts of Sub-divisional Officers despatched, as a rule, to the Divisional Office by the 5th of the month following? If not, what steps have been taken to ensure punctuality?	are maintained for all lands acquired since 1882 but not before in all cases. Lands taken up are being gradually demarcated & D. Os have been recently directed to submit periodical Returns shewing progress made.	
14	Is the Register of Works written up from the Original Work Abstracts previous to the preparation of the Work Vouchers and Schedule? If not, from what are the latter prepared?	13. Yes- by Southern Sub D. O. but not by Northern Sub D. O. The N. Sub D. O. states that his work is too heavy for his Estnt. The D. O. will make proposals for strengthening his Estnt.	
15	Do the Work Abstracts and Registers clearly show the quantity and value of materials at site of each work? Have the materials been verified?	14. Yes. 15. Yes. Sub-Dl. Officers have lately been asked to verify at end of offl year & to report the results. Reports not yet to hand.	
16	(a) Are the materials collected not in excess of the actual requirements of the work in each case? (b) And are transfers of materials from one work to another of frequent occurrence?	16. (a) No. (b) Yes, of too frequent occurrence. The Ex. Engr. has taken steps to diminish the frequent occurrence of such transfers.	
17	Before any work is begun, does the Executive Engineer see that the Officer in charge is supplied with fully detailed instructions in writing and proper working drawings? [Paras. 329, 1519, 1520, 1523 and 1524.]	17. Yes.	
18	Are works carried on as rapidly as is possible with reference to the funds appropriated and soundness of execution? [Para. 1521.]	18. Yes.	
19	Are there any works commenced without sanction, appropriation of funds and written orders by competent authority for their commencement? In the case of such works, are the rates fair and such as will be covered by the ordinary rates of the station? [Paras. 311, 1513, 1518 and 1519.]	19. Vide O. I. Statement for February 1889	
20	Does the Executive Engineer make frequent inspections of out-stations, and see that the work carried on by his subordinates is sound and economical? [Para. 330.]	20. Yes.	
21	Are Work Abstracts prepared by Sub-Divisional Officers, or in the Divisional Office?	21. In the Divisional Office	
22	(a) Are Completion Reports sent in immediately on the completion of each work? (b) And is the fact recorded as a closing entry in the Register of Works? [Para. 323.]	22. (a) They are generally sent as soon as possible. (b) Yes	1789
23	Are contract work and petty contract work availed of to the fullest extent practicable or desirable?	23. No work is done on regular Contracts. There are no contractors in the District. Earthwork is always done on piece-work agreements.	

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No.	Queries or points to be noted.	Remarks by Inspecting Officer.	Orders of Chief Engineer.
24	(a) Has security been taken in all cases for the due fulfilment of contracts? (b) And where security is not taken, is the usual reserve (Code para. 1618 b) invariably retained from each payment?	24. (a) No contracts. (b) The usual reserve is always retained on payment for Earthwork	
25	What steps are taken to ensure that contractors or petty contractors shall acknowledge from time to time the correctness of the balance of their accounts?	25. No steps taken except their receipt for payments made them.	
26	Are there any disputed accounts with contractors? If so, state briefly the particulars and the steps taken to obtain a final adjustment.	26. None.	
27	Are there any contract works not measured and paid for, for a period of more than three months, and, if so, what is the reason for non-measurement?	27. No contract works	
28	What was the balance of stock in the Division at the end of the month for which accounts were last submitted?	28. Rs. 68,849-2-9.	
29	Have tenders been invited for the supply of Stores at Schedule rates as wanted, so as to obviate the necessity of keeping more stock on hand than can be helped?	29. No.	
30	Is balance of Stock under or in excess of sanctioned reserve, and if the latter, why?	30. Is in excess of Reserve by Rs 20,849-2-9, because the Officer in charge, P.W. Stores, has lately sent to this division in one year iron which was meant to be distributed over 2 or 3 years. In all other items the balance is below the sanctioned reserve.	
31	When and by whom was the stock in each Sub-division last counted, and were the quantities on that date duly certified to? If incorrect, have the discrepancies been duly accounted for?	31. Stock under Anicut Supt. was inspected by himself on 1st & 2nd Octr/88. do Under Store-Keeper by Mr. Mildred Asst. Engr. in Feby. do in Northern Sub Do. by subordinates on 7th, 8th & 9th April 1888. do in Southern sub Do. on 26 Mar/88 by Mr. Mathews The Do. Officer will in future be particular to see that Stock is taken regularly at the close of the offl. year. No discrepancies of any importance were discovered in the above Examination.	
32	Are the prices at which the stock is now rated fair and reasonable with reference to the rates at which it is now manufactured or purchased?	32. Yes.	
33	Are there any surplus materials in the Division on which there have been no transactions during the past six months, and which are not likely to be required? And is there any Stock or Tools and Plant that it would be advisable to sell or otherwise dispose of?	33. A Statement shewing the surplus materials has lately been sent to the Genl. Supt. & sanction has been applied for their disposal.	

No.	Queries or points to be noted.	Remarks by Inspecting Officer.	Orders of Chief Engineer.
34	What is the balance under the head of Stock Manufactures?	34.	
	I.—For Bricks?	I —	
	II.—For other Materials?	II. Rs. 12, 441-5-7	
	Is this amount reported by the Executive Engineer to be fully covered by materials in course of manufacture? What steps have been taken by the Executive Engineer to satisfy himself on this point?	Yes. Stock was taken at the end of Offl. year.	
	How does the outturn compare with the estimate?	Compares correctly with the exception of certain items entered in Q. I. Statement for Feby. 1889.	
	Are the arrangements made all economical?	Yes.	
	Are materials of the kind manufactured, obtainable locally?	No.	
35	Are there any items in the Miscellaneous Advance account which appear objectionable or outstanding for too long a time?	35. No.	
36	(a) Are all Surveying and Drawing Instruments not in use by Subordinates kept in the personal custody of the Executive Engineer and his Assistants (Para. 1967), (b) and are same in good and serviceable order?	36 (a) Yes. (b) No - when the next Return goes in, sanction would be requested to the disposal of unserviceable instruments.	
37	Are none but instruments required for actual use kept up in the Division, and the orders of the Superintending Engineer taken with regard to the remainder? [Para. 1962.]	37. None.	
38	When and by whom were the tools last counted in each Sub-Division? Are the count certificates attached to the half-yearly Returns? And have all discrepancies been enquired into and adjusted?	38. Counted by Northern Sub-Dn. Officer on 4-4-89. Last count by Southern Sub-Dn. Officer not yet reported.	
39	Is there any Divisional Rate-book kept up? If not, on what data are the rates for estimates calculated? [Para. 266.]	39. Yes.	
40	Are there any persons employed in the Office who are beyond the strength of the permanent and temporary establishment sanctioned for the Office, and if so, how are they paid?	40. 1 Stock writer paid out of Quarry manufacture 1. Store writer paid out of Workshop manufacture	

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No.	Queries or points to be noted.	Remarks by Inspecting Officer.	Orders of Chief Engineer.
41	Are the books and primary accounts kept in the prescribed manner, and are they attended to by the Executive and Assistant Engineers and not left too much in the hands of Accountants and Subordinates? [Para. 270.]	41. Yes.	
42	Are the Subordinate, Office and Petty Establishments efficient, actually necessary and adequate to the management of the Division? Are they acquainted with the Code Rules? [Para. 269.]	42. Yes.	
	GENERAL REMARKS.	The Office is in fair order now and the accounts are punctually submitted.	

Dated 25th April 1889.

J. Harman

Superintending Engineer.

II circle.

Dated

Chief Engineer.

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[No. 51 of 1885.]

1799

CIRCULAR No. 6 of 1888.

From

MAJOR C. H. P. CHRISTIE, R.E.,
EXAMINER, P. W. ACCOUNTS,
Madras,

To

ALL EXECUTIVE ENGINEERS.

Madras, 18th May 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 disbursing officers of the latter department, I have the honor to request observance of the following instructions which have been drawn up in concert with the Accountant-General, Madras, and approved by Government.

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 disbursing officers who have not drawing accounts, but not to telegraph signallers on the Kurnool Canal or to toll collectors on that or any other canal, regarding whose procedure separate instructions will be given hereafter.

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 expenditure, and, therefore, as an increase to his balance. If, for example, his imprest is Rs. 200, expenditure Rs. 90, and receipts 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 the treasury the amount of his miscellaneous receipts.

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

On Receipt side—	*Cash column.*
Received by Overseer T. Browne, as per his imprest cash account No. ______ dated ______ on account of ______	Rs. 35

On Charge side—	*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 realised and retained by him, see entry on receipt side	35		
By cheque in his favor ..		No. 7 A.	Rs. 55

5. When an officer, who has a drawing account, realises miscellaneous receipts on account of the department, he should deal with them and pay them into the 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 he should instruct his 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 the 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 bilingual receipt in duplicate, see sample accompanying, form No. M 67-A; 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, after being numbered and entered in the sub-divisional cash-book, will be sent on by the sub-divisional officer to you, and you, when closing your remittance book at the end of the month, should 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 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, removing the item temporarily to debit of miscellaneous advances, and 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 should 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.

I have the honor to be,
Sir,
Your most obedient Servant,
C. H. P. CHRISTIE, Major, R.E.,
Examiner, P.W. Accounts,
Madras.

Reference to Madras P.W.D. Code, Edition of 1886.

Paras.

1799

P.W.D., Madras,
Form No. M. 67 A.
English and Tamil.

DUPLICATE.

Sub-Treasury Officer's receipt to accompany
Chalan or Pay slip.

Reference to Madras P.W.D. Code, Edition of 1886.

Paras.

P.W.D., Madras,
Form No. 67 A.
English and Tamil.

ORIGINAL.

Sub-Treasury Officer's receipt to accompany
Chalan or Pay slip.

11

Sub-Treasury Receipt. (Original.)

சப் டிரெஷரி ரசீது. (அசல்.)

Received from the Executive Engineer, ____________
பப்ளிக் ஒர்க்ஸ் டிபார்ட்மெண்ட் உத்தியோகஸ்தர்களிடத்திலிருந்து ஸிவில் டிபார்ட்
Division, through ____________
மெண்டுக்குச் செலுத்தப்படும் கணக்கின்கீழ், பப்ளிக் ஒர்க்ஸ் டிபார்ட்மெண்டுக்கு
the sum of Rupees (in words) ____________
வரவாக என்னுடைய ____________ மாதத்தின்கணக்கில காண்பிக்கப்
for credit of P. W. D. Remittances to Civil from officers of Public Works Department in
படும்படி ____________ டிவிஜன் எக்ஸெகியூடிவ் இஞ்சினீரிடத்திலிரு
my accounts for the month * of ____________
ந்து ____________ முகாந்தரமாக (எழுத்தால்) ரூபாய் ____________
பெற்றுக்கொண்டேன்.

Rupees (in figures).
(இலக்கத்தால்) ரூபாய்.

Officer in charge of Sub-Treasury ____________
____________ ஸப் டிரெஷரிக்குத் தலைவர்.

Date.
தேதி.

---

* Note.—The month in whith the credit will appear in the Sub-Treasury account should be given. Credit must be given in the same month in Huzur 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 Huzur Treasury by post immediately after the transaction.

குறிப்பு.—சப் டிரெஷரியின் எந்தமாதத்தியகணக்கில் மேற்படி வரவு காண்பிக்கப்படுமோ அந்த மாதம் குறிக்கப்படவேண்டியது. அந்தமாதத்திலேயே ஹுசூர் டிரெஷரியின்கணக்கிலும் அந்தவரவு காண்பிக்கப்படவேண்டியது.

அசல் ரசீது கையெழுத்துசெய்யப்பட்டு பணம்கட்டின அதிகாரியிடத்து திரும்ப அனுப்பப்படவேண்டியது. வேலைதீர்ந்த உடனே நகல்கையெழுத்துசெய்யப்பட்டு ஹுசூர் டிரெஷரிக்கு தபால்மார்க்கமாய் அனுப்பப்படவேண்டியது.

Sub-Treasury Receipt. (Duplicate.)

சப் டிரெஷரி ரசீது. (நகல்.)

Received from the Executive Engineer, ____________
பப்ளிக் ஒர்க்ஸ் டிபார்ட்மெண்ட் உத்தியோகஸ்தர்களிடத்திலிருந்து ஸிவில் டிபார்ட்
Division, through ____________
மெண்டுக்குச் செலுத்தப்படும் கணக்கின்கீழ், பப்ளிக் ஒர்க்ஸ் டிபார்ட்மெண்டுக்கு
the sum of Rupees (in words) ____________
வரவாக என்னுடைய ____________ மாதத்தின்கணக்கில் காண்பிக்கப்
for credit of P. W. D. Remittances to Civil from officers of Public Works Department in
படும்படி ____________ டிவிஜன் எக்ஸெகியூடிவ் இஞ்சினீரிடத்திலிரு
my accounts for the month * of ____________
ந்து ____________ முகாந்தரமாக (எழுத்தால்) ரூபாய் ____________
பெற்றுக்கொண்டேன்.

Rupees (in figures).
(இலக்கத்தால்) ரூபாய்.

Officer in charge of Sub-Treasury ____________
____________ ஸப் டிரெஷரிக்குத் தலைவர்.

Date.
தேதி.

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* 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 Huzur 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 Huzur Treasury by post immediately after the transaction.

குறிப்பு.—சப் டிரெஷரியின் எந்தமாதத்தியகணக்கில் மேற்படி வரவு காண்பிக்கப்படுமோ அந்த மாதம் குறிக்கப்படவேண்டியது. அந்தமாதத்திலேயே ஹுசூர் டிரெஷரியின்கணக்கிலும் அந்தவரவு காண்பிக்கப்படவேண்டியது.

அசல் ரசீது கையெழுத்துசெய்யப்பட்டு பணம்கட்டின அதிகாரியிடத்து திரும்ப அனுப்பப்படவேண்டியது. வேலைதீர்ந்த உடனே நகல்கையெழுத்துசெய்யப்பட்டு ஹுசூர் டிரெஷரிக்கு தபால்மார்க்கமாய் அனுப்பப்படவேண்டியது.

Reference to Madras P.W.D. Code, Edition of 1886.
Paras.

1799

P.W.D., Madras,
Form No.M.67 A.
English & Telugu.

DUPLICATE.

Sub-Treasury officer's receipt to accompany
Chalan or Pay Slip.

Reference to Madras P.W.D. Code, Edition of 1886.
Paras.

P.W.D. Madras,
Form No.M.67 A.
English & Telugu.

ORIGINAL.

Sub-Treasury officer's receipt to accompany
Chalan or Pay Slip.

Sub-Treasury Receipt. (Original.)

సబ్ ఖజానా రశీదు. (అసలు.)

Received from the Executive Engineer, ____________________

మరమత్తు ఇలాఖా ఉద్యోగస్థుల వద్దనుంచి సివిల్ ఇలాఖాకు చెల్లించబడే లెక్కలక్రింద మరమత్తు ఇలాఖాకు

Division, through ____________________

జమాగానా యొక్క ____________________

the sum of Rupees (in words) ____________________

నెలలెక్కలలో అగుపడునట్లు ____________________ డివిజన్ ఎక్సుకుటివ్

for credit of P. W. D. Remittances to Civil from officers of Public Works Department in

ఇంజినీయరు వద్దనుంచి ____________________ వారిమూలముగా

my accounts for the month* of ____________________

అక్షరాలరూపాయలు ____________________ పుచ్చుకొన్నాను.

Rupees (in figures)

(అంకెలతో) రూపాయలు

Officer in charge of Sub-Treasury ____________________

____________________ సబ్ ఖజానాఅధికారి.

Date.

తారీకు.

* 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 Huzur 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 Huzur Treasury by post immediately after the transaction.

గురుతు.—సబ్ ఖజానా లెక్కలలో ఏనెలలో జమ అగుపడునో ఆనెలను తెలియపరచవలెను. సదరుకూ నెలలోనే హుజూరు ఖజానాలెక్కలలో జమపెట్టవలసినది.

అసలు రశీదును దస్కతుచేసి సొమ్ముచెల్లించే ఉద్యోగస్థునికి వాపసుచేయవలెను. నకలు రశీదును లెక్కపైన [illegible] తపాలద్వారా హుజూరు ఖజానాకు దస్కతుచేసి పంపవలసినది.

Sub-Treasury Receipt. (Duplicate.)

సబ్ ఖజానా రశీదు. (నకలు)

Received from Executive Engineer, ____________________

మరమత్తు ఇలాఖా ఉద్యోగస్థుల వద్దనుంచి సివిల్ ఇలాఖాకు చెల్లించబడే లెక్కలక్రింద మరమత్తు ఇలాఖాకు

Division, through ____________________

జమాగానా యొక్క ____________________

the sum of Rupees (in words) ____________________

నెలలెక్కలలో అగుపడునట్లు ____________________ డివిజన్ ఎక్సుకుటివ్

for credit of P. W. D. Remittances to Civil from officers of Public Works Department in

ఇంజినీయరు వద్దనుంచి ____________________ వారిమూలముగా

my accounts for the month* of ____________________

అక్షరాల రూపాయలు ____________________ పుచ్చుకొన్నాను.

Rupees (in figures)

(అంకెలతో) రూపాయలు.

Officer in charge of Sub-Treasury ____________________

____________________ సబ్ ఖజానాఅధికారి.

Date.

తారీకు.

* 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 Huzur 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 Huzur treasury by post immediately after the transaction.

గురుతు.—సబ్ ఖజానా లెక్కలలో ఏనెలలో జమ అగుపడునో ఆనెలను తెలియపరచవలెను. సదరుకూ నెలలోనే హుజూరు ఖజానాలెక్కలలో జమపెట్టవలసినది.

అసలు రశీదును దస్కతుచేసి సొమ్ముచెల్లించే ఉద్యోగస్థునికి వాపసుచేయవలెను. నకలు రశీదును లెక్కపైన [illegible] తపాలద్వారా హుజూరు ఖజానాకు దస్కతుచేసి పంపవలసినది.

REFERENCE TO MADRAS P. W. D CODE,
EDITION OF 1886.

PARAS. 1607 AND 1906.

P. W. D. FORM.
No. M 68.

1799

DIVISION

VOUCHER No.

MONTH ____________________ 188 .

Consolidated Treasury Receipt *for payments into Treasury.*

(To be forwarded by the Executive Engineer, to the Examiner with the accounts of the division for the month named above.)

13

CONSOLIDATED TREASURY RECEIPT.

__________ Treasury.

Received from the Executive Engineer, __________

Division, Rupees (________) __________

__________ only for the credit of "Public Works Department,"

as detailed below :—

	RS.	A.	P.
Huzur treasury			
Sub-treasury ..			
Do. ..			
Do. ..			
Total ..			

____

In charge of Treasury.

Dated __________ 188 .

Accountant.

Countersignature of Executive Engineer.

Hm

1799

Public Works Department.

B

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the

Read the following

Office note from the Examiner P.W. Accts. H.E. No: 863 d/ 20th June 1889.

The Govt: does not consider it advisable to call for the detailed information which is required by the Examiner to enable him to systematize the procedure regarding payments into Treasury of miscellaneous revenue realized in the P.W. Department.

It is very doubtful whether any further rules on the subject are required, and probably in cases such as that which has directly led to this correspondence, further enquiry will shew that the alterations in procedure, if any are required, can be arranged without referen-

It seems to me probable that some check on due realization of revenue is required, & that it may be well to let the Examr. get the information he wants. I should like to see the position more clearly stated.

3 July.

reference to Government.

WCR
25.6.89

Rue...
1.7.89

1799W

(1)

Superseded.
RB
4-VII-89

To The Exr: P. W. A.

O.S. 149/6 ... 2/7

[C. No. 8.]

1799

1P

GOVT. OF MADRAS. } 1889. { P. W DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 20th June 1889.

OFFICE NOTE No. 863.

Enc 2.

KEEP-WITH Genl. No.

dated 188 .

2,000—9-10-88.

To

W.

Your office note No.2I09 C.dated 30th April I889.

When I said in my circular No. 6 of I8th.May I888 that separate instructions would be issued regarding payments into treasury of miscellaneous revenue realized by toll and license fee collectors etc.I had in view the systematization of the procedure for assessment, collection and accounting for irrigation revenue;and the remark was intended not exactly as an undertaking to issue further instructions,but rather as a statement of the in expediency of attempting to issue any instructions regarding the disposal of such receipts until something more is known regarding the procedure in collection etc.

2. In my remarks on the inspection reports of the Godavari Western Division dated IIth.March I888,Godavar Eastern Division dated 26th.Ma and Kistna Eastern Division

5

February 1888 (vide items 2,30 and 6 of summaries respectively) forwarded with my office notes Nos.1537 of 22nd. May 1888,1668 of 13th.June 1888 and 1468 of 9th.May 1888,I suggested that the Supg.Engineers concerned should be asked to report fully on the matter, but no reports have been received from Supg.Engineers I would suggest that they may now be asked to furnish full information as noted below in regard to the following items of irrigation revenue, viz (1) tolls and license fees,(2) rents of berm land and other lands leased out,(3) grass rents and canal produce,and (4) fares and freights and hire of government steamers.

3. To be of any use the information should be as full as possible,and and should embrace the following points

(a)How the revenue in each case assessed,and the assessment recorded;

(b) how collected;

(c) check of collections with assessment;

(d) agency by which collected;

(e) how revenue of different kinds is accounted for,and

(f) how and by whom accounts are checked and audited.

It seems desirable that the in-
ion should be furnished in the
a separate report by each
gineer concerned giving full information on all the above points with regard to the actual procedure in his division,and that each report should be accompanied by samples (with a few sample entries) of all documents whatsoever used in connection with the procedure in practice,e.g. toll tickets. license forms,bills,calls for payment, notices,calls for tenders to lease,form of leases,registers,accounts,remittance notes,or chalans.

1799

5. Wherever,and so far as,the details of present procedure are conducted in accordance with detailed instructions given in any G.O.,or any circular of the Chief Engineer P.W.D.,or Chief Engineer for Irrigation,or of the Examiner,it would be sufficient to refer to such orders,circulars or what not,& to state the procedure therein prescribed is followed;but supplementary and subsidiary details not therein prescribed should be fully described.

6. The remarks made in the inspection report forwarded with your office note under reply,show that the Supg.Engineer is by no means satisfied with the check over this kind of revenue,and having regard to its present magnitude and probable growth it seems highly desirable that it should be brought under systematic treatment,but the first step must necessarily be to ascertain in detail the facts to be dealt with and the present ways of dealing with them.

16

7. The following are the principal divisions from which it would probably be advisable to obtain information -

(1) Godavari Eastern
(2) Godavari Western
(3) Godavari Central } I
(4) Kistna Eastern
(5) Kistna Western
(6) Nellore
(7) Buckingham Canal } II
(8) Kurnool — III
(9) Tanjore. — VI

C.

Ahe 22/6

D 20/6

Jt. Bng 1457 W d/ 1-6.87
Memo No 2109 C d/ 30.4.87
Memo No 24 C d/ 7-1-87
Jt. Bng 3544 W d/ 8-11.88.
Memo No 8244 C d/ 28.8.88.
Jt. Bng 1647 W d/ 5.6.88.
" A " 2930 W d/ 4.11.87
" " " 345 d d/ 3.6/87.
" " " 1112 W d/ 23.4/87

O. & S. 149/7.

2/28/6

Memo 5689

3P (1).

A Ey 4/6/87

From orders

Genl. Acct

No 1799 W d/ 6 July 1889

Communicated to the Supdg. Engineers concerned who will obtain the required information from the divisions specified in para 7 of the Examiner's Office note. The reports should be submitted through the Examiner -

Ruc? 4.7.89.

S. Engrs I. II. III & VI Circles
C. E. for I.
Ex PWA.

CS

D 4/7

4/30 pm
4/7

20
~~860~~

1799

4

17

Govt. of 18 Madras.

PUBLIC WORKS.

10/7/89

Dated

Recd.

Encl.

G.O. 6th July 1889 No. 1799 W

Payments into Treasury of miscellaneous Revenue

Orders directing Supdg. Engrs concerned to furnish the detailed information required by the Examiner to enable him to systematize the procedure regarding — realized in the P. W. D.

190/10

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