

- (1) பக்கங்களின் எண்ணிக்கை 14
 (2) புதுக்கித் திருப்பிய நாள் 3/90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 100

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

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அரசாணை எண். மு. கோப்புத் தாள் எண்.	3450	அச்சகம் பலவகை
நாள் :	5-12-1889	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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5TH DECEMBER 1889, No. 3450 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Proceedings of the Government of India, Public Works Department (Account—General), dated Calcutta, 13th November 1889, Circular No. 28 Public Works.

Applications for Letters of Credit.

Read—the following extract from the report by the Committee on Public Works Accounts :—

SUBJECT No. IX A.

Applications for Letters of Credit.

298. The forms prescribed to be used by an Executive Engineer in applying for letters of credit are—

	NO.
Application for letter of credit	41D.
Totals of cash abstract book	41E.
Register of liabilities	41F.
Details of proposed outlay	41G.

Nowhere more than here is the redundancy of the present system apparent.

299. *Approximate accounts.*—The returns in form No. 41 E are understood to be utilised for an important purpose other than that which appears on the surface, viz., for the preparation of an approximate account of revenue and expenditure required by the Government of India and the Secretary of State.

300. It appears probable that less labor would be entailed by separating the functions of approximate account and application for credit.

301. *Examiner's check.*—It has to be remembered that when the applications for credits are within the total of the allotments placed at the disposal of the Executive Engineer, any check by the Examiner over details cannot possibly be effectual to prevent unauthorized outlay, for the Executive Engineer, if minded to commit an irregularity, which is far from being assumed, has perfect liberty to draw cheques for any service he wishes, once he receives the credit.

302. It is suggested that the only check over issues of letters of credit to an Executive Engineer should be the total amount of allotments of funds placed at his disposal up to date; and that this, with the audit of his outlay by appropriations, is all that is necessary or can be effective. If it were observed that an Executive Engineer who had received his allotments of budget credits for nearly the whole year, was asking for letters of credit at a rate which would be likely to exhaust them long before the end of the year, the Examiner should invite the attention of the Superintending Engineer or the Local Government to the case. It would rest with these officers to take any special action; the Examiner would simply refuse further credits when the allotments were exhausted and object to outlay which was not covered by appropriation.

303. *Approximate account.*—The Committee suggests that in place of the voluminous form No. 41E, called "Totals of cash abstract book," which extends over many pages in the form book, while only a few of the entries in it are really required, there should be established a small approximate account, to be prepared in the following shape, on the Accountant's responsibility, and submitted to the Examiner, not later than the end of the second week in each month, for the previous month :—

GENERAL.
ACCOUNT.

Gobt. of {1889} Madras.
PUBLIC WORKS.

Dated December, 5th.

Recd.

Encl.

G.O., 5th Dec. 1889, No. 3450 W.

DECEMBER.

Letters of Credit

Resolution of the Government of India accepting the proposals of the Committee on Public Works Accounts relative to applications for —, communicated to officers of the Public Works Department.

Enclosure No. II to Public Works Department Circular No. 28 P. W., dated 13th November 1889.

APPROXIMATE ACCOUNT OF REVENUE AND EXPENDITURE IN — DIVISION, DURING THE MONTH OF — 189 .
This account should embrace such figures only as would in the present forms of Cash and Stock accounts current (No. 27 and 28) appear under the following heads, viz. :—

On Debit side.
Imperial Revenue Receipts.
Provincial " "
Incorporated Local Revenue Receipts.
On Credit side.
Expenditure against Imperial Budget grant.
" " Provincial "
" " Incorporated Local Budget grant.

REVENUE.			EXPENDITURE.		
Imperial.	Provincial.	Local Incorporated.	Imperial.	Provincial.	Local Incorporated.
Heads.*					
34.—Construction of Protective Railways					
35.—Construction of Irrigation Works					
37.—Construction of Railways					
XXVI and 38.—State Railways					
XXVII and 39.—Guaranteed Railways					
XXVIII and 40.—Subsidised Companies					
41.—Miscellaneous Railway Expenditure					
XXIX and 42.—Major Irrigation Works					
XXX and 43.—Minor " "					
XXXI and 44.—Military Works					
XXXII and 45.—Civil Works					
47.—Special Defence Works					
48.—State Railways					
49.—Irrigation Works					
Totals.			Totals		
			Total		
			Rs.		
			000		
			000		
			000		
			Memo.		
			Establishment of division for month		
			Tools and Plant of division for "		
			N. B.—This is always to be noted to allow of the examiner making any necessary distribution.		

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Approximate account of revenue and expenditure in
of 188 division during the month

REVENUE.			Heads.	EXPENDITURE.		
Imperial.	Provincial.	Local Incorporated.		Imperial.	Provincial.	Local Incorporated.
			Civil works			
			Military works			
			Irrigation, Major works ..			
			Do. Minor works ..			
			Do. Capital account ..			
			Total ..			

In an ordinary B and R division only the first line would be filled up; in a Military Works division the second; in an Irrigation division the last three, but there would be no entries under Revenue on the last line.

304. *Form of Application.*—With this procedure, and with the check by the Examiner over applications reduced to the point at which alone it can be effective, the application for letters of credit might be reduced to one document of the simplest character. The following form is suggested:—

Application for letters of credit for October 1888.

Grants allotted to the division up to date	...	...	...	RS.	RS.
				000	
Deduct—					
Already accounted for (accounts to 31st August 1888)	..	000			
Spent but not accounted for (approximate outlay in September)	000				
Liabilities, to be adjusted in transfer	...	...	...	000	
Cash balance	...	...	...	000	
Drawing account balance	...	...	...	000	000
			Balance	...	000
Add—					
Required for non-budget purposes (to be stated in general terms with amounts)	...	...	...	000	
Working balance	...	...	...	000	000
			Total	...	000
Deduct—					
Miscellaneous receipts expected	...	...	...	000	
				000	
Amount for which credits may be issued	...	...	...	000	
Amount now applied for (to be detailed by treasuries)	...	...	...	000	

305. *Form No. 41D.*—This might be altered as suggested in the preceding paragraph.

306. *Form No. 41E.*—This might be replaced by the simple approximate account suggested in para. 303.

307. *Form No. 41F.*—This might be retained as a record of the Executive Engineer's office, but the copy now sent to the Examiner need not go in future, except with the applications for credits for February and March.

308. The register is of course meant for liabilities which will not be discharged by the Executive Engineer himself, but by some other officer on his behalf and be debited to him in transfer.

309. *Form No. 41G.*—A control by the Examiner over the funds for different works is aimed at in this form, which not only appears undesirable, but which it is impossible to make effectual. The Committee submits that the only proper and effectual limit is the total of the grants placed at the Executive Engineer's disposal; and that this form may be dispensed with, without impairing the budget control. There will of course be the audit by appropriation on the monthly abstract.

Resolution.—The Government of India is pleased to accept the proposals of the Committee. The present forms Nos. 41D and 41E will be replaced by the forms hereunto attached. Form No. 41F will be retained as an office record, but a copy need be sent to the Examiner only with the applications for credits for expenditure during February and March. Form No. 41G will be discontinued.

2. These orders are applicable to the Buildings and Roads, Irrigation and Railway Construction branches of the department.

For information and guidance.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India, Rajputana and Biluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Accountant-General, Public Works Department.
The Director-General of Railways.

For information only.

The Resident at Mysore.
The Director-General of Telegraphs.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.
The Comptroller-General.

Order.—Ordered, that the foregoing be communicated to Local Governments and Administrations and to the officers noted in the margin, for information and guidance.

Ordered also, that a copy be forwarded to the officers noted in the margin, for information.

(Signed) R. C. B. PEMBERTON, Col., R.E.,
Secretary to the Govt. of India.

To the Secretary to the Government of Madras,
Public Works Department.

ORDER—dated 5th December 1889, No. 3450 W., Public Works.

Communicated to officers of the Public Works Department, for information and guidance.

2. The necessary subsidiary instructions will be issued to Executive Engineers by the Examiner, Public Works Accounts.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

To the Chief Engineer for Irrigation.
" Consulting Engineer for Railways.
" Chief Engineer, Periyár Project.
To Superintending Engineers.
To the Consulting Architect to Government.
" Examiner, Public Works Accounts.
" Examiner, Railway Accounts.

Exd. P. L. Pereira.
Spare Copies

Enclosure No. I to Public Works Department Circular No. 28 P. W., dated
13th November 1889.

Aligarh Division. APPLICATION for letters of credit for January 1880.

	Rs.	A.	P.
Grants allotted to the division up to date	3,51,180	0	0
<i>Deduct—</i>			
	Rs.	A.	P.
Expenditure already accounted for (accounts to October) .	1,79,000	0	0
Spent but not yet accounted for (approximate outlay during November)	50,500	0	0
Cash balance on 1st December	2,491	6	2
Drawing account balance on 1st December	5,508	9	10
Letters of credit issued for December	32,000	0	0
Liabilities against above grant, adjustable in transfer . .	5,750	0	0
	2,75,250	0	0
	75,930	0	0
<i>Add—</i>			
	Rs.	A.	P.
Required for non-budget purposes	...	...	...
(Repayment of deposits)	...	...	...
Contributinal works.			
&c. &c.			
Working (cash and drawing account) balance	8,000	0	0
Amount for which credits may be issued	83,930	0	0
<i>Amounts now applied for—</i>			
	Rs.	A.	P.
On Aligarh Treasury	24,500	0	0
„ Muttra „	2,000	0	0
„ Hatras „	1,500	0	0
Total	28,000	0	0

3450 1P

Circular No. 28 Public Works.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

Calcutta, the 13th November 1889.
Applications for Letters of Credit.

Read the following extract from the Report by the Committee on Public Works Accounts—

SUBJECT No. IX A.

Applications for Letters of Credit.

298. The forms prescribed to be used by an executive engineer in applying for letters of credit are—

Application for letter of credit	No. 41D.
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Register of liabilities	„ 41F.
Details of proposed outlay	„ 41G.

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299. *Approximate accounts.*—The returns in form No. 41 E. are understood to be utilised for an important purpose other than that which appears on the surface, *viz.*, for the preparation of an approximate account of revenue and expenditure required by the Government of India and the Secretary of State.

300. It appears probable that less labour would be entailed by separating the functions of approximate account and application for credit.

301. *Examiner's check.*—It has to be remembered that when the applications for credits are within the total of the allotments placed at the disposal of the executive engineer, any check by the examiner over details cannot possibly be effectual to prevent unauthorised outlay, for the executive engineer, if minded to commit an irregularity, which is far from being assumed, has perfect liberty to draw cheques for any service he wishes, once he receives the credit.

302. It is suggested that the only check over issues of letters of credit to an executive engineer should be the total amount of allotments of funds placed at his disposal up to date; and that this, with the audit of his outlay by appropriations, is all that is necessary or can be effective. If it were observed that an executive engineer, who had received his allotments of budget credits for nearly the whole year, was asking for letters of credit at a rate which would be likely to exhaust them long before the end of the year, the examiner should invite the attention of the superintending engineer or the local government to the case. It would rest with these officers to take any special action; the examiner would simply refuse further credits when the allotments were exhausted and object to outlay which was not covered by appropriation.

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Approximate account of revenue and expenditure in _____ division during the month of _____ 188 .

REVENUE.			HEADS.	EXPENDITURE.		
Imperial.	Provincial.	Local Incorporated.		Imperial.	Provincial.	Local Incorporated.
			Civil Works			
			Military works			
			Irrigation, Major Works			
			Do. Minor Works			
			Irrigation, Capital Account			
			17 TOTAL			

In an ordinary B. and R. Division only the first line would be filled up; in a Military Works Division the second; in an Irrigation Division the last three, but there would be no entries under revenue on the last line.

304. *Form of application.*—With this procedure, and with the check by the examiner over applications reduced to the point at which alone it can be effective, the application for letters of credit might be reduced to one document of the simplest character. The following form is suggested—

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	Rs.	Rs.
Grants allotted to the division up to date	...	000
<i>Deduct—</i>		
Already accounted for (accounts to 31st August 1888)	000	
Spent but not accounted for (approximate outlay in September)	000	
Liabilities, to be adjusted in transfer	000	
Cash balance	000	
Drawing account balance	000	000
Balance	...	000
<i>Add—</i>		
Required for non-budget purposes (to be stated in general terms with amounts)	000	
Working balance	000	000
Total	...	000
<i>Deduct.</i> —Miscellaneous receipts expected	...	000
Amount for which credits may be issued	...	000
Amount now applied for (to be detailed by treasuries)	...	000

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2. These orders are applicable to the Buildings and Roads, Irrigation and Railway Construction branches of the Department.

ORDER.—Ordered, that the foregoing be communicated to Local Gov-

For information and guidance.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana and Baluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Accountant General, Public Works Department.
The Director General of Railways.

ernments and Administrations and to the Officers noted in the margin, for information and guidance.

For information only.

The Resident at Mysore.
The Director General of Telegraphs.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.
The Comptroller General.

Ordered also, that a copy be forwarded to the Officers noted in the margin for information.

R. V. Sambhu
Colonel, R.E.,

Secretary to the Govt. of India.

Government of India Central Printing Office.—No. 952 P. W. D.—23-11-89.—1,700.

*To The Secy to the Govt. of Madras
Open copy will follow*

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1889.

P. W. DEPARTMENT.

Current No. 11483A

From

The Govt of India
D.W.D.

ENCLOS.—

Ar. No. 28. P.W.

Dated 13.11.89

Received

SUBJECT.

Accepting the proposals
of the P.W. accounts
committee re-applications
for letters of credit

DISPOSAL.

No.

Dated

Communicated to officers

of the P.W. Dept for information

and guidance.

2. The necessary subsidiary
instructions will be issued to
Eng. Engineers by the En. P.W. Accts.

Ch. E. for 2.

Ch. E. for Sup.

Ch. E. P. W. Accts.

Sup. Engrs.

Ch. to Govt.

En. P.W. Accts.

En. by Accts.

W.C.M.
3.12.89

P.W. Accts.
3.12.89

3.12.89
J.W.

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11403,

Gobt. of (1889) Madras.

PUBLIC WORKS.

37/12

Dated

Recd.

Encl.

G.O. 5th Dec 1889 No. 345th W.

Letter of Encl.

Resolution of the
Govt accepting the
proposals of the
Committee on Provisions
relating to application
for — cannot be officers
of the P. W. Dept.

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1905/12