

- (1) பக்கங்களின் எண்ணிக்கை 10
 (2) புதுக்கித் திருப்பிய நாள் அக்டோபர் 50
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 100

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

984

ச.வ.கு

துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	2011	அச்சகம் பலவகை
நாள் : 24-2-1991 1981		

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

10

5. Sheets

2011

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.

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

2211
2
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.

Sub-Treasury Receipt. (Original.)
(அசல்.)

Received from the Executive Engineer,
பப்ளிக் ஒர்க்ஸ் இபார்ட்மென்ட் உத்தியோகஸ்தர்க்கிடத்திலிருந்து விலையில் இபார்ட்
Division, through
மெண்டெக்குச் செலுத்தப்படும் கணக்கின்கீழ், பப்ளிக் ஒர்க்ஸ் இபார்ட்மென்ட்டுக்கு
the sum of Rupees (in words) _____
வரவாக என்னுடைய _____ மாதத்தின் கணக்கில் கண்கீக்கப்
for credit of P. W. D. Remittances to Civil from officers of Public Works Department in
பெம்படி _____ டிவிஜன் அக்ஸெஸியூடிவ் இஞ்சினீரிங் திவிசியன்
my accounts for the month * of _____ முகாந்தாமாக (அழுத்தால்) ரூபாய் _____
_____ பெற்றுக்கொண்டேன்.

Rupees (in figures).
(இலக்கத்தால்) ரூபாய்.

Officer in charge of Sub-Treasury _____
ஸப் இரொஷரிக்குத் தலைவர்.

Date.
தேதி.

* 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.—ஸப் இரொஷரியின் எந்த மாதத்திலும் பணம் வரவாக கணக்கில் கொள்ளப்படும். அந்த மாதம் அண்டிக்குமே அதை
மாதம் குறிக்கப்பட வேண்டியது. அந்த மாதத்திலேயே ஹுசர் இரொஷரிக்கு கணக்கிலும் அந்த வரவு
காண்பிக்கப்பட வேண்டியது.
அதல் ரகிது ஹுசர் இரொஷரியின் பணம் வரவாக அங்கீகரிக்கப்படும். திரும்ப அனுப்பப்பட
வேண்டியது. வேலைகளைத் தவிர்த்த உடனே தாங்களையெழுத்துச் செய்து ஹுசர் இரொஷரிக்கு தபால்வா
ராகமால் அனுப்பப்பட வேண்டியது.

Sub-Treasury Receipt. (Duplicate.)
(நகல்.)

Received from the Executive Engineer,
பப்ளிக் ஒர்க்ஸ் இபார்ட்மென்ட் உத்தியோகஸ்தர்க்கிடத்திலிருந்து விலையில் இபார்ட்
Division, through
மெண்டெக்குச் செலுத்தப்படும் கணக்கின்கீழ், பப்ளிக் ஒர்க்ஸ் இபார்ட்மென்ட்டுக்கு
the sum of Rupees (in words) _____
வரவாக என்னுடைய _____ மாதத்தின் கணக்கில் கண்கீக்கப்
for credit of P. W. D. Remittances to Civil from officers of Public Works Department in
பெம்படி _____ டிவிஜன் அக்ஸெஸியூடிவ் இஞ்சினீரிங் திவிசியன்
my accounts for the month * of _____ முகாந்தாமாக (அழுத்தால்) ரூபாய் _____
_____ பெற்றுக்கொண்டேன்.

Rupees (in figures).
(இலக்கத்தால்) ரூபாய்.

Officer in charge of Sub-Treasury _____
ஸப் இரொஷரிக்குத் தலைவர்.

Date.
தேதி.

* 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.—ஸப் இரொஷரியின் எந்த மாதத்திலும் பணம் வரவாக கணக்கில் கொள்ளப்படும். அந்த மாதம் அண்டிக்குமே அதை
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ராகமால் அனுப்பப்பட வேண்டியது.

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

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.

PARAS. 1607 AND 1906.

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

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.)

2011
4
188

$$\frac{2011}{5}$$

No. 2011W of 24 July 1891

B

Communicated to
the Supergr IV Circle
for the information &
guidance of the Gen. Secy
North Arc Division, &
for report on the several
points in the summary
requiring notice.

S 21)

W.B.
18.7.91

From

J. S. Sherlock. Hubbard Esq.
Offg. Secy. to Govt. of Madras.

To

The Secretary to Government
P. W. Department

N^o 4010 dated 15 July 1891.

Rd 16-7-91

No. 2011W of 24 July 1891

Revised issued 8.10.91 No. 2011W

(5)

Inspection Report of the North
Arc Division — Forwarded
— with summary and re-
marks.

S. S. IV Circle

with report & summary
in one —
Encl. 2 27/7/91

Obs 95.111
m 22.11
2 24.7.91 23/7