

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 1581

Press
Mis.

594-96

Dated 25-5-1867.

Not to be folded or roughly handled

10

Proceedings of the Madras Government, Public Works Department.

25th May 1867.

Read the following papers :—

No. 594. From the Superintending Engineer, 3rd Division, to the Secretary to Government, Public Works Department, dated Camp, Kumply, 10th May 1867, No. 416.

1. I have the honour to request the ruling of Government on the undermentioned subject, which I think must have been overlooked.

2. In paragraph 8, Section 1 of the Manual of Public Works Accounts, it is stated that "The term cash, includes specie, currency notes, cheques payable on demand, and treasury transfer receipts." A case has just come to my notice, in which, when an Overseer's cash book, &c., came to be examined, there was a deficiency, for which the Overseer accounted by saying that he had sent a cheque to the Treasury to be cashed. This statement was, as it turned out, quite correct; but it might have been otherwise, and if a Range Officer is to accept an Overseer's statement about cheques, he may just as well accept his statement that his cash balance is correct.

3. Some years ago (in 1858, I think) under the former system of accounts, Government ruled that a cheque was not to be considered as cash until *bona fide* cashed, or else paid away as cash; but in passing their Order* on the Manual Government appear to have overlooked this entry.

Referred to the Controller of Public Works Accounts for any remarks that he may have to offer.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

17th May 1867.

No. 491.

No. 595. Report on letter from the Superintending Engineer, 3rd Division, dated 10th May 1867, No. 416, referred for the report of this Office.

The rule in the Manual requiring uncashed cheques to be treated as cash is taken from the Code of the Government of India, and the instance brought to notice does not appear to be a sufficient reason for altering it. Cheques issued payable on demand, and uncashed or in process of being cashed, should therefore continue to be treated as cash, and the Overseer's statement that a cheque of such a description is on transit to the Treasury to be cashed must be accepted, as it can be easily verified very soon afterwards, and the particular cheque can be identified in the cash-book entry, and in the counterfoil of the cheque book.

(Signed) J. H. M. SHAW STEWART, Major, R. E.,
Acting Controller of Public Works Accounts.

MADRAS,
20th May 1867.

No. 596. ORDER THEREON, 25th May 1867, No. 1,581.

ACCOUNT, No. 54.

A copy of the Controller's report will be furnished to the Superintending Engineer of the 3rd Division.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Superintending Engineer, 3rd Division.

Ed. S. T. Augustin.

Superint'g Engineer 3rd Div.

No. 416.

Superint'g Engineers Office 3rd Division
Bellary District, Mysore Salig
Camp Ramphly 10th May 1867

From
The Superintending Engineer
3rd Division

To
The Secretary to Government
Public Works Department

Sir,
I have the honor to receive the ruling of Govern-
ment on the amendment of subject which I think
must have been overlooked:-

The Para 8 Section 1 of the Manual of Public
Works Accounts it is stated that "The term Cash
includes specie, Currency Notes, Cheques payable on
demand and banking transfer receipts". A case
had just come to my notice in which, when an
Officers Cash Book was came to be examined, there
was a deficiency for which the Overseeer accounted
by saying that he had sent a Cheque to the Treasury
to be cashed. This statement was, as it turned out,
quite correct, but it might have been otherwise,
and if a Range Officer is to accept an Overseeer's
statement about cheques, he may just as well
accept his statement that his Cash balance is
correct.

Some years ago (in 1858 I think) under
the former system of Accounts Government ruled
that a cheque was not to be considered as cash
until it was bona fide cashed or else paid away as
Cash, but in passing their order on the Manual
Government appear to have overlooked this ruling.

I have the honor to be

A. A. A. Major R. E.
Superint'g Engineer 3rd Div.

132413 of 19th
August 1865.

No 491.

Report on letter from the Superintending Engineer 3.
Division dated 10th May 1867 N^o 416 referred for
the report of this Office.

The rule in the Manual re-
quiring uncashed cheques to be treated as
cash is taken from the Code of the Government
of India, and the instance brought to notice
does not appear to be a sufficient reason for
altering it. Cheques issued payable on de-
mand, and uncashed or in process of being
cashed, should therefore continue to be
treated as cash, and the overrider's state-
ment that a cheque of such a description
is on transit to the Treasury to be cashed
must be accepted, as it can be easily
verified very soon afterwards, and the
particular cheque can be identified in the
Cash Book entry, and in the Counterfoil of
the cheque book.

Office of the Controller
of P.W. Accounts
Madras 20th May
1867

W. M. Stewart
Major R.E.
Acting Controller of P.W.
Accounts

To
The Secretary to Government P.W.D.
Fort St George
Peru 11/1

No 594

Referenced

No. 1587. 25th May 1867

Report to the
Superintendent
Engineer
and
Cash
Book
entry.

Date 10th May 1867
No. 416

to the
Superintendent
Engineer
3rd Division

to the
Superintendent
Engineer
3rd Division

17 May 1867
Secretary to Govt

W. M. Stewart

for every remittance that
he may have to open
Controller of P.W. Accounts

Referenced to the

id

Aug 1867

Public Works Dept

15810, 1581

Proceedings of the Madras Government

Under date the 25th May 1867.

Read the following

From the Supy Engineer of the 3^d Du

(Here enter 10th May 1867 No 416)

Controller
The Acting Supy Engineer
of P. W. Accounts

(Here enter 20th — " 419)

P. W. 1867
No. of Good for being
No 10199

From
The Controller of
Accounts

To the Secy to Govt
for P. W. Accounts

Dated 20th May 1867
B. W. 1867

Meeting the

objection to increased
charges being under
dead cash.

15810-25th May 1867

A copy of the
Controller's report will
be furnished to
the Superintending
Engineer of the
3^d Du.

To S E 3^d Du

Recd 27/5/67

16
2

Pub. Works 1867 Report

Pro. of Govt. for May

No. 1581

Pro. of the Madras Govt.
Of 25th May 1867

Report by the Comr.
of Public Works Accounts
relative to the treatment of
uncashed cheques, as cash,
forwarded to the Supg. Engrs.
of the 3rd Division

No. 594 @ 596