M.R.O. 1—10,006—28-2-50.

(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. 64 Press
~~B.P. No.~~ ~~Mis.~~
136-137

Dated 12-1-1874 ~~105~~

Not to be folded or roughly handled

No. 136. Read the following letter from T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Madras, 1st December 1873, No. 5,668:—

I HAVE the honour to address you relative to the form of cash book in use in this Presidency. I was disposed to take up this subject on receipt of Government Order, No. 1, of the 1st May 1873, which disposes of my predecessor's inspection report on the Bangalore Range. I was struck by the objection raised in that report to the entry by the Range Officer in his cash book of cheques issued in favour of Sub-divisional Officers, but I thought it best to defer my representation till the return of the Government to Madras when, if necessary, I could explain in person to you that, though the Madras form of cash book seems to be in a more simple and condensed form than the cash book prescribed by the Government of India, it is in reality very incomplete and involves a greater amount of writing than is necessary in the form used in other parts of India.

Two Forms.

2. As regards the incompleteness of the form, I would mention that it shows only the *cash* balance and not the balance of the *Drawing Account* at the disposal of the Range Officer in the treasury. This last mentioned balance is as real as the *cash* balance, for it is removed from the treasury balance and is held at the credit of the Public Works Department. It is true that a separate book, called the "Pass Book" (different to the ordinary pass book which passes between the Range Officer and Treasury Officer), is kept up to show the credits in treasury and the cheques issued, but I beg to observe that to give this information in the cash book itself will not only make that book a complete record of the cash transactions, but this desirable end will be gained by less writing than is now necessary in using the local form of cash book and the separate pass book above referred to.

3. As regards the extra writing involved, I would observe that the Madras form requires *two* entries to be made for every cheque issued in payment of a contractor's bill or account; for the amount of the cheque has to be first shown as a *receipt* and then as a *payment*, a course which has the effect of overloading—so to say—the cash book and giving it anything but a business-like look.

4. I cannot do better than fill up a copy of the Madras form and a copy of the Government of India form of cash book with entries to show the difference between the two forms.

We will suppose that at the commencement of a month there was a credit

		Rs.
I.	in the Treasury of	5,000
II.	a cash balance of	500
	or a total balance of	5,500

and that during the month a further

(*a.*) credit was received on the Treasury of Rupees 1,000 and that the expenditure in the month

(*b.*) amounted to Rupees 4,434, leaving a

(*c.*) balance in cash of Rupees 566, and a

(*d.*) credit balance in the Treasury of Rupees 1,500.

By reference to the two forms herewith forwarded (one marked "Government of India" and the other "Madras") it will be seen that *all* the transactions above mentioned are shown in the Government of India form, while the Madras form shows only three of the above mentioned items, viz.,

II. Opening Cash Balance.

b. Expenditure.

c. Closing cash balance.

The information connected with Items I., A., and D. is certainly recorded in the separate pass book, and if this be remembered, together with the fact of petition in this book of numbers, dates, and amounts of cheques already entered in the Madras cash book, it will, I think, be admitted that with more writing than is necessary in the Government of India form of cash book, the Madras cash book is neither so complete nor so business-like as the former.

5. No change in the system of dealing with Overseers and Sub-divisional Officers would be necessary by the adoption of the Government of India form, and therefore perhaps the Government will be pleased to order its introduction in Madras. All cheques issued to Overseers would be entered as "Transfers within Division" and the numbers of cheques on different treasuries would be distinguished by the initial letter; thus for a cheque on the Sydapet Treasury the number would be followed by the letter S.

GOVERNMENT OF INDIA FORM.

Cash Book of *for the month of*

Date of Receipt.	No. of Vouchers.	From whom received, etc.	Receipts. Cash.	Receipts. Bank or Treasury.	Head of Cash Abstract Book.	Date of Payment.	No. of Vouchers.	To whom paid, etc.	Payments. Cash.	Payments. Bank or Treasury. No. of Cheque.	Payments. Bank or Treasury. Amount.	Head of Cash Abstract Book.
			Rs.	Rs.					Rs.		Rs.	
		Balance from previous month.	500	5,000		1	.....	Range Officer	.....	S. 50	1,000	Cash from Treasury.
						1	1	1,000 Cubic yards of gravel for Great Northern Road.	550	.....	.....	Original Works (Provincial.)
1	.....	Cash drawn from Treasury.	1,000	.....		1	2	200 Bricklayers (Cutcherry at Guindy.)	54	.....	.....	Repairs (Provincial.)
2	.....	Credit order No. of	.....	1,000		1	3	2,450 Cubic yards of earthwork, Calingaroyen Channel.	300	.....	.....	Original Works (O. Agricultural.)
						2	4	Contractor Ramasawmy as per Certificate No. 24, of 28th November 1873, for repairs to Colery Channel.	.....	G 51	2,000	Repairs (O. Agricultural.)
						2	5	Office contingencies ...	30	.....	.....	Establishment.
						3	6	Contractor Moothiah as per Certificate No. 5, of 1st December 1873, for the Chingleput Collector's Cutcherry.	.....	G 52	1,500	Original Works (Provincial.)
								Total...	934	.....	4,500	
								Balance...	566	.....	1,500	
		Total...	1,500	5,000					1,500	.....	6,000	

Fort Saint George,
1*st December* 1873.

(Signed) T. MOSS,
Offg. Controller of Public Works Accounts.

Proceedings of the Madras Government, Public Works Department, 12th January 1874.

Cash Account of MADRAS FORM. *in charge of No. or Range in District.*

Date.	No. of Vouchers.	Description of Items.	Payments.	Receipts.	Balance.	Heads of Accounts.
1873. Dec. 1	.....	Balance brought over ...	Rs.	Rs. 500	Rs.	
	.....	Cheque No. 50, dated 1st December 1873, on Sydapet Treasury ...	.....	1,000	.....	Cash from Treasury.
	1	*Great Northern Road.* 1,000 C yards of gravel.	550	.....	.....	Original Works (Provincial.)
	2	*Cutcherry at Guindy.* 200 Bricklayers ...	54	.....	.....	Repairs (Provincial.)
	3	*Calingaroyen Channel.* 2,450 Cubic yards of earthwork	300	.....	.....	Original Works (O. Agricultural.)
2	.....	Cheque No. 51, dated 2nd December 1873, on Guindy Treasury ...	.....	2,000	.....	Cash from Treasury.
	4	Contractor Ramasawmy as per certificate No. 14, dated 28th November 1873, for repairs to Colery Channel ...	2,000	.....	.....	Repairs (O. Agricultural.)
	5	Office contingencies ...	30	.....	.....	Establishment.
3	.....	Cheque No. 52, dated 3rd December 1873, on Guindy Treasury ...	.....	1,500	.....	Cash from Treasury.
	6	Contractor Moothiah as per Certificate No. 5, of 1st December 1873, for the Chingleput Collector's Cutcherry ...	1,500	.....	.....	Original Works (Provincial.)
		Total...	4,434	5,000	566	

Fort St. George,
1st December 1873.

(Signed) T. MOSS,
Offg. Controller of Public Works Accounts.

No. 137.

ORDER THEREON, 12th January 1874, No. 67.

ACCOUNT, No. 10.

COMMUNICATED to the undermentioned District Engineers for an expression of their own opinion with that of their more experienced Range Officers on the two forms of cash book referred to by the Controller:—

District Engineers Chingleput, North Arcot, Coimbatore, Salem, Bellary, Trichinopoly, and Tanjore.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the District Engineer, Chingleput.
" " North Arcot.
" " Coimbatore.
" " Salem.
" " Bellary.
" " Trichinopoly.
" " Tanjore.
Exd. W. H. French.
Spare Copies

Madras Form.

Cash Account of ... in charge of No. ... or Range in ... District

Date	No. of Vouchers	Description of items	Payments	Receipts	Balance	Heads of Accounts
1873 Dec. 1		Balance Brought Over		500 " "		3
"	"	Cheque No. 50 dated 1st Dec. 73 on Sidapett Treasury		1000 " "		Cash from Treasury
"	1	Great Northern Road 1000 C. yds of Gravel	550 " "			Original Works (Provincial)
"	2	Cutcherry at Guindy 200 Bricklayers	54 " "			Repairs (Provincial)
"	3	Calingaroyen Chl. 2450 C. yds of Earth Work	300 " "			Original Works O. Agricultural
2	"	Cheque No. 51 dated 2nd Dec. 73 on Guindy Treasury		2000 " "		Cash from Treasury
"	4	Contractor Ramasawmy as per Certificate No. 14 of 28th Nov. 73 for repairs to Colery Chl.	2000 " "			Repairs (O. Agricl.)
"	5	Office Contingencies	30 " "			Establishment
3	"	Cheque No. 52 dated 3rd Dec. 73 on Guindy Treasury		1500 " "		Cash from Treasury
"	6	Contractor Moothia as per Certificate No. 5 of 1st Dec. 73 for the Chingleput Collectorate Cutcherry	1500			Original Works (Provincial)
			4434 " "	5000 " "	566 " "	

Government of India Form

Cash Book of for the month of

Date of Receipt	No. of Vouchers	From whom received &c.	Receipts: Cash	Receipts: Bank or Treasury	Head of Cash Abstract Book
3	3	Balance from Previous month	500	5000	
1		Cash drawn from Treasury	1000		
2		Credit order No. of		1000	
		Total	1500	6000	

Date of Payment	No. of Voucher	To whom paid &c.	Payments: Cash	Payments: Bank or Treasury: No. of Cheque	Payments: Bank or Treasury: Amount	Head of Cash Abstract Book
1		Range officer		50	1000	Cash from Treasury
1	1	1000 C. Yds of Gravel for great northern R.	550			Original Works (Provincial)
1	2	200 Bricklayers (Cutcherry at Gindy)	54			Repairs (Provincial)
1	3	2450 C. Yds of Earth work Calingarogen Chl.	300			Original Works (O. Agricultural)
2	4	Contractor Rama sawing as per Certificate No. 24 of 28 Nov. 73. for repairs to Colery Chl.		G 51	2000	Repairs (O. Agricultural) Establishment
2	5	Office Contingencies	30			
3	6	Contractor Moothuch as per Certificate No. of 1st Dec. 73 for the Chengleput Collector's Cutcherry		G 52	1500	Original Works (Provincial)
		Total	934		4500	
		Balance	566		1500	
			1500		6000	

Office of the Controller of
Public Works Accounts
No 5668 Madras 1st December 1873

From
The Offg Controller of
Public Works Accounts
Madras

To
The Secretary to Government
Public Works Department
Fort St George

Sir,
I have the honor to address you relative to the form of Cash Book in use in this Presidency. I was disposed to take up this subject on receipt of Government Order, No 1 of the 1st May 1873 which disposes of my predecessors inspection report on the Bangalore Range. I was struck by the objection raised in that report to the entry by the Range Officer in

in his Cash book of Cheques issued in favor of Sub divisional Officers, but I thought it best to defer my representation till the return of the Government to Madras when if necessary, I could explain in person to you that though the Madras form of Cash Book seems to be in a more simple and condensed form than the Cash book prescribed by the Government of India, it is in reality very incomplete and involves a greater amount of writing than is necessary in the form used in other parts of India.

2. As regards the incompleteness of the form, I would mention that it shows only the Cash balance and not the balance of the Drawing Account at the disposal of the Range Officer in the Treasury. This last mentioned balance

balance is as real as the Cash balance for it is removed from the Treasury balance, and is held at the credit of the Public Works Department. It is true that a separate book, called the "Pass Book" (different to the ordinary Pass Book which passes between the Range Officer and Treasury Officer) is kept up to show the credits in Treasury and the Cheques issued, but I beg to observe that to give this information in the Cash book itself will not only make that book a complete record of the Cash transactions but this desirable end will be gained by less writing than is now necessary in using the local form of Cash book and the separate Pass book above referred to.

3. As regards the extra writing involved, I would observe

observe that the Madras form requires two entries to be made for every cheque issued in payment of a contractor's bill or account, for the amount of the cheque has to be first shown as a Receipt and then as a Payment, a course which has the effect of overloading - so to say - the cash book and giving it anything but a business-like look.

4. I cannot do better than fill up a copy of the Madras form and a copy of the Government of India form of Cash book with entries to show the difference between the two forms.

We will suppose that at the commencement of the month there was a credit

I. In the Treasury of Rs. 5,000

II. A cash balance of Rs. 500

or a total balance of Rs. 5,500

and

and that during the month a further

(A) credit was received on the Treasury of Rupees 1000 and that the expenditure in the month amounted to Rupees 4634

(B) leaving a

(C) Balance in cash of Rs. 566

and a

(D) Credit balance in the Treasury of Rupees 1,500.

By reference to the two forms hereunto forwarded (one marked "Government of India" and the other "Madras") it will be seen that all the transactions above mentioned are shown in the Government of India form, while the Madras form shows only three of the above mentioned items namely -

II. Opening Cash balance

B. Expenditure.

C

C. Closing cash balance.
The information connected with items I, A and D is certainly recorded in the separate Pass book and if this be remembered together with the fact of repetition in this book of Numbers, dates and amounts of Cheques already entered in the Madras cash book, it will I think be admitted that with more writing than is necessary in the Government of India form of Cash book, the Madras Cash book is neither so complete nor so business like as the former.

5. No change in the system of dealing with Overseers and Sub divisional Officers would be necessary by the adoption of the Government of India form and therefore perhaps the Government will be pleased to order its introduction in Madras. All Cheques issued to Overseers would be entered as "Transfers within Division" and the Numbers of Cheques on different Treasuries would be distinguished by the initial letter, thus for a Cheque on the Sydapet Treasury the Number would be followed by the letter S.

I have the honor to be
Sir,
Your most Obedt Servant
[signature]
Offg Controller of P.W. Accounts

P. W. 1873 Department
No. 6516.

From
The Offg. Controller of
P. W. Accts
Madras.

To
The Secretary to Govt.
P. Work Departt.
Fort St. George

Dated 1st }
Recd 2nd } 3 December 1873.

Encl: 2

No. 5668

Submits with explanation remarks proposed for the adoption of the Government of India's form of Cash book in this Presidency.

With orders

No. 67
Communicated to the undermentioned District Engineers
for an expression of their views of opinion with that of their more
experienced Range officers on the two forms of Cash Book referred to
by the Controller.
District Engr. Chingleput
District Engr. Coimbatore
" " Tinnevelly
" " Salem
" " Bellary
" " Trichinopoly
" " Tanjore
Recd 15/1/74
Reminded & Recd. 28/1/74. + Collr. & Compr.
Cir 11 Decr/73
66
8

Cp. 6516

Govt. of {1873} Madras.

PUBLIC WORKS.

To The District Engrs
Chingleput

Dated

Recd. Encl. 2

G. O., 12th Jany 74 No. 67

Nos. 136 & 137

Form of Cash Book. Letter from the Offg Controller of Pr. Acct. suggesting the adoption of the Govt of India form of cash book in the Madras Presidency Comd to certain Dt Engrs for opinion.

Fr 11 Decr 73