

- (1) பக்கங்களின் எண்ணிக்கை 10
- (2) புதுக்கித் திருப்பிய நாள் 3/90
- (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 6/9

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

⑥

P. W. D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>3418</u>	அச்சகம் பலவகை
நாள் :	<u>2-12-1889</u>	<u>198</u>

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

5. Sheets

ஆவண. கா-1-18,008-15-6-87.

for

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Circular from the Government of India, Public Works Department (Account—General), dated Calcutta, 14th November 1889, No. 30, Public Works.

Accounts of Suspense transactions.

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

286. *Suspense Accounts, Forms Nos. 32P, 32B, 32S, 32T, 32U, 32V, 32W (vide para. 127 above).*—The Committee suggests that the suspense accounts of Executive Engineers should be kept in books, and not on loose sheets as at present; that the books should be ruled so as to allow of a single record of the transactions sufficing for all purposes until the adjustment is completed, or to the end of the official year; and that the constant repetition, and the copying involved by the present system, is unnecessary. A form such as the following is suggested :—

REGISTER of Miscellaneous Advances of B Division for twelve months ending 31st March 1889.

Particulars of advances.	Debits.	ADJUSTMENTS.				Outstand- ing.
		—	August 1888.	March 1889.	Total.	
<i>June 1888.</i>						
Advance of salary to T. Robinson, Supervisor	100	...	50	...	50	50
<i>September 1888.</i>						
Paid A. B. for labor to be supplied.	300	...	...	...	...	300

All the separate accounts (*vide* para. 271 below) would be kept in one book.

287. *Check of Outstandings.*—It is also suggested that the outstanding balances need not be reported to the Examiner monthly, but only annually at the end of the official year; and that the necessary check now made monthly, in the Examiner's office, may be effected by test audit at the Examiner's inspections. There would thus be two audits at least of the items in suspense within the year. Officers who allow items to go into a suspense account would be held distinctly responsible for their removal therefrom at the earliest possible date. They should frequently inspect this register.

288. These remarks apply equally to all the suspense accounts. If the views presented here be adopted, it will be necessary merely to detail the month's transactions under each suspense account in the classified abstract.

271. *Suspense Register.*—It will be seen from para. 286 above, that the Committee suggests that an Executive Engineer's record of debits and credits to the Suspense Accounts, Miscellaneous Advances, Purchases, Sales, London Invoices, London Stores, Deposits, &c., should in future be made in a book ruled in a tabular form instead of as now on loose sheets.

Resolution—The Government of India approves of the proposal that the suspense accounts of Executive Engineers should be kept in a book ruled for the official year in the manner suggested in para. 286 of the above extract. Separate folios or portions of the book would be set apart for the different accounts.

2. The recommendation that schedules of outstandings should be submitted yearly only cannot be accepted in full. The Government of India considers that detailed schedules should, as at present, be submitted for Miscellaneous Advances, Deposits, Purchases and Sales. Schedules of outstandings in the other suspense accounts may be submitted at such longer intervals as Examiners may find convenient, but should always accompany the accounts for March. When the separate schedule is not submitted, the actual transactions of the month must be detailed in the accounts.

3. This order is 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 of the Central Provinces, Burma, Assam and Coorg.
The Agents to the Governor-General, Central India, Rajputana and Biluchistan.
The Resident at Hyderabad.
The Director-General of Railways.
The Accountant-General, Public Works Department.

For information only.

The Resident at Mysore.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar islands.
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 the 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 2nd December 1889, No. 3418 W., Public Works.

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

(True Extract.)

Captain, R.E.,
Under-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. T. K. Narayana Aiyangar.
Spare Copies

3418

2

GENERAL.
ACCOUNT.

Gobt. of {1889} Madras.
PUBLIC WORKS.

Dated December, 2nd.

Recd.

Encl.

G.O., 2nd Dec. 1889, No. 3418 W.

DECEMBER.

Suspense Accounts of Executive
Engineers

Resolution of the Government of India
approving the proposals of the Committees
on Public Works Accounts regarding the
keeping of —, communicated to officers
of the Public Works Department.

Circular No. 30 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Calcutta, the 14th November 1889.

Accounts of Suspense transactions.

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

286. *Suspense Accounts, Forms Nos. 32P, 32R, 32S, 32T, 32U, 32V, 32W* (vide para. 127 above).—The Committee suggests that the Suspense Accounts of Executive Engineers should be kept in books, and not on loose sheets as at present; that the books should be ruled so as to allow of a single record of the transactions sufficing for all purposes until the adjustment is completed, or to the end of the official year; and that the constant repetition, and the copying involved by the present system, is unnecessary. A form such as the following is suggested :—

Register of Miscellaneous Advances of B Division for twelve months ending 31st March 1889.

Particulars of advances.	Debits.	ADJUSTMENTS.				Outstand- ing.
			Aug. 1888.	Mar. 1889.	Total.	
<i>June 1888.</i>						
Advance of salary to T. Robinson, Supervisor	100	...	50	...	50	50
<i>September 1888.</i>						
Paid A. B. for labor to be supplied	300	...	...	...	...	300

All the separate accounts (vide para. 271 below) would be kept in one book.

287. *Check of outstandings.*—It is also suggested that the outstanding balances need not be reported to the Examiner monthly, but only annually at the end of the official year; and that the necessary check now made monthly, in the Examiner's Office, may be effected by test audit at the Examiner's inspections. There would thus be two audits at least of the items in suspense within the year. Officers who allow items to go into a suspense account would be held distinctly responsible for their removal therefrom at the earliest possible date. They should frequently inspect this register.

288. These remarks apply equally to all the Suspense Accounts. If the views presented here be adopted, it will be necessary merely to detail the month's transactions under each Suspense Account in the classified abstract.

* * * * *

271. *Suspense Register.*—It will be seen from para. 286 above, that the Committee suggests that an Executive Engineer's record of debits and credits to the Suspense Accounts, Miscellaneous Advances, Purchases, Sales, London Invoices, London Stores, Deposits, &c., should in future be made in a book ruled in a tabular form instead of as now on loose sheets.

RESOLUTION.—The Government of India approves of the proposal that the suspense accounts of executive engineers should be kept in a book ruled for the official year in the manner suggested in para. 286 of the above extract. Separate folios or portions of the book would be set apart for the different accounts.

2. The recommendation that schedules of outstandings should be submitted yearly only, cannot be accepted in full. The Government of India considers that detailed schedules should, as at present, be submitted for Miscellaneous Advances, Deposits, Purchases, and Sales. Schedules of outstandings in the other suspense accounts may be submitted at such longer intervals as examiners may find convenient, but should always accompany the accounts for March. When the separate schedule is not submitted, the actual transactions of the month must be detailed in the accounts.

3. This order is applicable to the Buildings and Roads, Irrigation, and Railway Construction Branches of the Department.

ORDER.—Ordered, that the foregoing be communicated to Local Governments and Administrations

For information and guidance.

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

For information only.

The Resident at Mysore.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.
The Comptroller General.

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.

R. E. E. E.

Colonel, R.E.,

Secretary to the Govt. of India.

The Secy to the Govt. of India.
with 808/100

1889.

P. W. DEPARTMENT.

Current No.

11287

From The Secy to the Govt of India
P. W. Department

ENCLOS.—

No. 30.

Dated 14th May 1889.

Received

SUBJECT.

Accounts of suspense transactions

Instructions with
regard to the keeping of—

DISPOSAL.

No.

3418

Dated

29th May.

Communicated
to officers of the P.W.D.
for information and
guidance.

27.11.89

C. E. P. S.

C. E. P. S.

C. E. P. S.

S. S.

C. A. to Govt.

Encl. P.W.D.

C. A. to Govt.

27.11.89

27.11.89

27.11.89

3418

3

5

11287.

Govt. of Madras.

PUBLIC WORKS.

Dated

Read.

Encl.

G.O. 2nd Divⁿ 1887 No. 341845

Supreme Accounts
of Executive Engineer

Resolution of the
Govt approving
the proposals
of the Committee
on P.W. Accounts
regarding the keeping
of — — — — —
of the P.W. C.

208
15

cc 5/12

(5)