(1) பக்கங்களின் எண்ணிக்கை 8

(2) புதுக்கித் திருப்பிய நாள் 3/90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

36

அரசாணை எண். 3456 அச்சகம்
மு. கோப்புத் தாள் எண். பலவகை

நாள் : 5-12-1889 19 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

4 Sheets

ஆவண. கா-1—18,006—15-6-87.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Proceedings of the Government of India, Public Works Department (Account—General), dated Simla, 23rd October 1889, Circular No. 21 Public Works.

Imprests.

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

SUBJECT No. III.

CASH BOOKS.

The imprest cash-book, form No. 3.

135. *Nature of an imprest.*—It is desirable that the nature of an imprest should be clearly understood. It is a sum of money given to an individual to enable him to make certain classes of payments for Government. The arrangements for the safe custody of the money rest entirely with the imprest-holder; but he must at all times be ready to produce the total amount of imprest in vouchers of payments for services to Government of a class he is authorized to pay, or in cash. His account may be looked upon as that of an agent doing work for Government.

136. *Imprest cash-book not suitable for receipts.*—An imprest cash-book is an account of expenditure out of a fixed advance. The form is not suitable for cases in which an official receives money on behalf of Government. In such cases a regular cash-book in form No. 4 should be used; but in the exceptional case of an imprest-holder receiving money on behalf of Government, he should pay it to the nearest officer having a cash-book in form No. 4, or direct into a treasury, or enter it in his imprest cash-book. Toll-collectors should have cash-books.

137. *Modifications.*—The column in the imprest cash-book, "Head in cash abstract book," need not be filled up by the imprest-holder, nor by the Sub-divisional officer; but may be left to be used by the divisional accountant. It may be left blank (or employed to show the work and sub-head chargeable), as the necessary information is given in the abstract at foot.

In the abstract at foot dates are immaterial, and may be replaced by names of funds, and departmental and service heads.

138. *Detail of entries.*—It seems sufficient to enter payments in imprest cash-books in such detail as may be sufficient to clearly indicate the work or service and the supporting voucher.

139. *Disallowances.*—It sometimes occurs that items are disallowed from an imprest cash-book. In that case they should find no place in the books of the division; the effect of the disallowance should be simply to increase the balance of his imprest for which the imprest-holder is responsible.

140. *Small advances.*—Frequently it is impossible to get work done without small advances; it is not desirable to recognise these, as, if this were done, the difficulties of recovery would be very great; but the Committee thinks that officers need not object to imprest-holders making them on their own responsibility out of their imprest cash, without, however, entering them in their accounts. A canal silts up in the irrigation season and has to be quickly cleared to save destruction of crops. Labor has to be rapidly collected from the villages adjoining to clear it. The custom of the country is in such cases frequently to work by petty advances to individual laborers.

141. *Sub-vouchers.*—The imprest cash-book duly passed by the recouping officer should be looked upon as the voucher of the entry in his cash-book. It should be optional with the recouping officer to submit this imprest account bearing his order to recoup, as a voucher, or to keep it and initial the vouchers of the imprest account. In the former case there is no necessity for his initialling the separate vouchers of the imprest account. They would be sub-vouchers of the recouping officer's cash-book.

142. It seems sufficient to enter the abstract of an imprest account in the recouping officer's cash-book.

143. It was represented to the Committee that it is often necessary to pay workmen daily or at short intervals, and that it is very laborious to enter the payments in full detail in the imprest cash-book. These may be grouped on a form like the one suggested (in para. 120) above.

144. *Allocation.*—Every voucher must distinctly show the service, work and sub-head of work, to which the charge is to be carried in the books. The allocation of outlay to works and sub-heads will consequently be obtainable from the vouchers of payments.

145. When payments are made on account of daily labor the allocation will be obtainable from the abstract mentioned in para. 110 above. An entry should be made thus in the body of the imprest or ordinary cash-book.

	RS.
Total of muster roll	
Unpaid amount	

the net payment only being carried into the disbursement column, and the allocation sheet attached as a voucher.

Read—also paragraphs 110 and 120 of the report.

* * * * * *

110. *Allocation sheet.*—The allocation of the labor to the sub-heads may be made in several ways. The daily reports may be moneyed out and the totals carried into a figured abstract, similar to the one in form No. 6 A issued with Public Works Department Resolution No. 3 of 16th January 1880 (sketch attached as appendix V), or if it be thought to involve too much trouble to money out the daily reports, the classes of labor may be abstracted daily and moneyed out at the end of the month on a form corresponding to the inner sheet of day-book, form No. 7 B. If ten-day reports be used they should be moneyed out as at present and the totals carried into the abstract given as appendix V.

* * * * * *

120. *Casual labor roll.*—A simple form of muster roll is required for cases such as urgent silt clearance of canals or closing breaches, in which laborers are employed casually for short periods. For this purpose the following form is suggested as a sample :—

Number employed.	Class of labor.	Period.	Rate.	Amount.	Note of payment.	Quantity of work done.	Work to which chargeable.
6	Beldars	4 days ..	RS. A. P. 0 2 0	RS. A. P. 3 0 0	Paid 6-11-88	..	..

The Committee calls this a casual labor roll.

Resolution.—With the exception of the proposals made in paragraph 140, the Government of India is pleased to approve of the recommendations made in the above extract (paragraphs 135—145 of the report).

2. The question regarding unrecognized petty advances referred to in paragraph 140 has been considered, and it appears to the Government of India that where such advances are necessary in the interest of work the responsibility for them should fall on Government and that they should be properly entered in the disburser's accounts, and that where they are not necessary, they should be strictly prohibited.

3. These orders apply to the Buildings and Roads, Irrigation, and Railway Construction Branches of the department.

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 Resident at Mysore (for information).
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.
The Consulting Engineers for the Government of India for Railways, Calcutta, Luckno and Central Division.
The Comptroller-General (for information).
The Director-General of Telegraphs (for information).

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

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

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

3456

ORDER—dated 5th December 1889, No. 3456 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. P. L. Pereira.
Spare Copies.

2

GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated December, 5th.

Recd. *Encl.*

G.O., 5th Dec. 1889, No. 3456 W.

DECEMBER.

Imprests

Resolution of the Government of India approving certain proposals of the Committee on Public Works Accounts on the subject of —, communicated to officers of the Public Works Department.

3486

3

1889

P. W. DEPARTMENT.

Current No. 11.459

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

Enclos.—

Cir
No. 21.
Dated 23rd October 1889
Received 2-12-89

Subject.

Imprests

Approving of certain suggestions made by the Committee on P. W. Accounts with regard to —

Genl
Acct

~~Hdn~~
A 2 P

Disposal.

No 3456 W d/5 [illegible]

~~No.~~ Dated

HCO
4 Dn

Communicated to Officers of the P. W. Dept for information & guidance

Ch. E. for I.
C. E. for Rys
Ch. E. P. Project
Supply Engrs
CA to Govt
Exec Bon
Exec Rys Accts

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3.12.89

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Govt. of 18 Madras.

PUBLIC WORKS.

Dated

(4)

Recd. Encl.

G.O. 5 Decr 1889 No. 3456 W.

Imprests

Resolution of the Govt. approving certain proposals of the Committee on P.W. Accounts on the Subject of — Cancel to officers of the Pub. Deptt.

220/15

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