(1) பக்கங்களின் எண்ணிக்கை 10

(2) புதுக்கித் திருப்பிய நாள் June 90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

(60)

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 3033

அச்சகம்
பலவகை

நாள் : 28-10-1889 19

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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3033

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Circular from the Government of India, Public Works Department (Account—General), dated Simla, 3rd October 1889, No. 8 P.W.

Sub-divisional and divisional Cash-books.

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

* * * * * *

147. *Details to be reduced.*—The details indicated as necessary by the present standard form appear in some cases to be too prolix; when vouchers are submitted by a sub-divisional officer, all that seems required is such a narration as will unmistakably indicate the nature of the transaction, the work or service for which paid, and the document on which payment, was made.

148. *Check necessary.*—There appears to be misapprehension in parts of the department as to the extent of check an officer is expected to exercise over the entries in his cash-book. It is desirable to explain that he is responsible for the entire accuracy of the entries of receipt and payment and of the balance, that he must see that moneys which he receives on behalf of Government are correctly entered in the cash-book, at once on receipt and before he gives an acknowledgment to the payee; that moneys which he pays are similarly correctly recorded at the time of payment; and that no entries are made of payments which he did not authorise. He must also see that no interpolations are made, and that incorrect totals are not entered; that the balance is arithmetically correct and is forthcoming. The precise method of securing these ends may be left to the officer; he being made by a general order in the Code clearly to understand that he is personally responsible for the money which passes through his hands. Such orders as that he should initial every entry, or the total of each page, appear to be undesirable. The officer should sign his cash-book at the end of each month, and this signature should be understood as fixing his responsibility for all the entries of the month inclusive of the closing balance.

149. *Alternate cash-books.*—The question whether in cases where sub-divisional officers submit copies of cash-books in this form to the divisional office, and similarly if in any case the accounts of Executive Engineers are compiled by the Examiner, the labor of copying might not be saved by the use of alternate cash-books, was discussed. The Committee thinks that this would be fraught with inconvenience to the disburser and that the copies of cash-books should be submitted, either bi-monthly or tri-monthly.

150. It was suggested by an officer of great experience that sub-divisional officers when sending in their cash-books might send a list classifying their vouchers by works; but this proposal does not commend itself to the Committee.

151. The pages of cash-books should be machine-numbered.

3033

Resolution—The Government of India approves of the suggestions made by the Committee—

i. That the details of payments recorded in cash-books should be reduced as far as possible.

ii. That the Executive Engineer should not be required to initial the entries in the cash-book or the totals of each page, as prescribed in Note 12 on Public Works Department, Form No. 4.

iii. That cash-books should have their pages machine-numbered.

2. The Government of India desires it to be distinctly understood that each officer is personally responsible for the money which passes through his hands, and for the prompt record of receipts and payments in his cash-book, as well as for the correctness of the cash-book in every respect.

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 Baluchistan.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Director-General of Telegraphs.
The Accountant-General, Public Works Department.
The Director-General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.
The Comptroller-General (for information).
The Accountant-General, Bengal.

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

(Signed) R. C. B. PEMBERTON, Colonel, R.E.,
Secy. to the Government of India.

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

ORDER—dated 28th October 1889, No. 3033 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.
„ the Consulting Engineer for Railways.
„ the Chief Engineer, Periyár Project.
„ Superintending Engineers.
„ the Consulting Architect to Government.
„ the Examiner, Public Works Accounts.
„ the Examiner of Railway Accounts.

Exd. T. O'Connor.
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GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated October, 28th.

Recd. *Encl.*

G.O., 28th Oct. 1889, No. 3033 W.

OCTOBER.

Sub-divisional and Divisional Cash-books

Circular from the Government of India approving of the suggestions made by the Committee on Public Works Accounts in regard to —, communicated to officers of the Department.

3033

Circular No. 8 P.W.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, the 3rd October, 1889.

Sub-divisional and divisional Cash-books.

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

* * * * * * * * * *

147. *Details to be reduced.*—The details indicated as necessary by the present standard form appear in some cases to be too prolix; when vouchers are submitted by a sub-divisional officer, all that seems required is such a narration as will unmistakably indicate the nature of the transaction, the work or service for which paid, and the document on which payment, was made.

148. *Check necessary.*—There appears to be misapprehension in parts of the department as to the extent of check an officer is expected to exercise over the entries in his cash book. It is desirable to explain that he is responsible for the entire accuracy of the entries of receipt and payment and of the balance, that he must see that moneys which he receives on behalf of Government are correctly entered in the cash-book, at once on receipt and before he gives an acknowledgment to the payee; that moneys which he pays are similarly correctly recorded at the time of payment; and that no entries are made of payments which he did not authorise. He must also see that no interpolations are made, and that incorrect totals are not entered; that the balance is arithmetically correct and is forthcoming. The precise method of securing these ends may be left to the officer; he being made by a general order in the Code clearly to understand that he is personally responsible for the money which passes through his hands. Such orders as that he should initial every entry, or the total of each page, appear to be undesirable. The officer should sign his cash-book at the end of each month, and this signature should be understood as fixing his responsibility for all the entries of the month inclusive of the closing balance.

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150. It was suggested by an officer of great experience that sub-divisional officers when sending in their cash-books might send a list classifying their vouchers by works; but this proposal does not commend itself to the Committee.

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Resolution.—The Government of India approves of the suggestions made by the Committee—

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ii. That the executive engineer should not be required to initial the entries in the cash-book or the totals of each page, as prescribed in note 12 on Public Works Department Form No. 4.

iii. That cash-books should have their pages machine-numbered.

3

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2. The Government of India desires it to be distinctly understood that each officer is personally responsible for the money which passes through his hands, and for the prompt record of receipts and payments in his cash-book, as well as for the correctness of the cash-book in every respect.

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

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 Baluchistan.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.
The Comptroller General (for information).
The Accountant General, Bengal.

R. H. Vincent
Colonel, R.E.,
Secy to the Govt. of India.

Recd 22-10-89

To

The Secy: to the Govt: of Madras

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Sub. divisional and Divisional cash books:- approving of the suggestions made by P.W. accts committee rel. to —

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Sub divisional cash books.

Cir from the Govt. relative approving of the suggestions made by the Committee on P.W. accounts in regard to ——— / Com? to Officers of the Dept.

230/15

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