

- (1) பக்கங்களின் எண்ணிக்கை 8
 (2) புதுக்கித் திருப்பிய நாள் 16.10.90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

25

அரசாணை எண். மு. கோப்புத் தாள் எண்.	3140	அச்சகம் பலவகை
நாள் : 21-11-1891		198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

4 Shells

ஆவண, கா-1-18,008-15-6-87.

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GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

STANDING ORDER,
1890.

P.W.D. CODE AND APPENDICES, EDITION OF 1886.

No. 1280.

Appendices to the Code.

Add the following as Appendix Z:—

APPENDIX Z.—CASH TRANSACTIONS OF DIVISIONAL OFFICES.

P.W.D. CODE, PARA. 1638A.

Rules relating to the conduct of cash transactions of divisional offices, and the realisation of Government dues.*

1. In any division for which a cashier has not been specially sanctioned by government, the head clerk of the divisional office will, in addition to his ordinary duties, discharge the duties of cashier, and in all rules, unless the contrary is expressly stated or clearly implied, the term "cashier" includes any clerk discharging the duties of a cashier.

2. The cashier will keep a separate cash book in form no. M3 in which, like any other subordinate disbursing officer, he will record all his receipts and expenditure including also, *after recoupment*, any cash expenditure incurred by the executive engineer himself from any cash imprest held by him from the cashier (see rule 5).

* 1. In order that the working of a divisional office may proceed smoothly in respect of matters dependent upon the combined action of several members of the office, it is essential that, in every office, the work shall be conducted methodically according to some recognised system. Also, in order, on the one hand, that the system in any office shall not be liable to modification on each occasion of any change in the personnel of the officers and subordinates (executive engineer, accountant, head clerk, &c.) from whom such combined action is required; and, on the other hand, that it may not be necessary for any individual to learn a new system on each occasion of his transfer to a new office; it is essential that, to the utmost practicable extent, there shall be one uniform system of working in all divisional offices.

2. The rules in this appendix are intended to meet the requirements indicated above. It is not supposed that these rules, at any rate as at first issued, can be by any means perfect; and it is quite possible that, as regards some details, they may be found difficult to work, or even altogether impracticable; but it is the duty of all concerned (from the executive engineer downwards) to endeavour to conform to the rules as closely as possible, and to bring promptly to notice any difficulty in doing so. If difficulties are experienced the rules should not on that account be ignored, but the difficulties should be promptly brought to notice, in order that the rules may be suitably modified or supplemented, or that the difficulties may be explained away. All such representations should be made through the examiner.

Paras.
14-20.

14. All cheques of class (1) he will send (under cover of a memorandum in form no. M233) to the sub-divisional officer concerned, for delivery to payee in due course. Cheques of class (2) he will retain pending the payee's appearance. Cheques of class (3) he will send by post to the proper addresses. Subject to such general instructions as the executive engineer may give, any of the above intimations or covering letters may be signed by the cashier, for, or by order of, the executive engineer.

15. As the cashier pays and takes vouchers for items of class (2) and as he receives by post vouchers for items of classes (1) and (3), after satisfying himself of the validity, sufficiency and completeness of the vouchers, he will send each voucher together with part (C) of the corresponding pay order (form no. M232) to the accountant, to enable the latter to post the executive engineer's cash book in respect of all payments by cheques, and to check the cashier's cash book in respect of payments in cash.

16. The cashier will maintain a register in form no. M238 in which he will record each step in the disposal of cheques as laid down in paras. 12 to 14. The issue of forms M233 and M234 being recorded in this register no office copies of those forms need be kept.

17. Payments made by cheque will not appear at all in the cashier's cash book; but his cash payments will be recorded therein day by day, exactly as the transactions occur, with perfect accuracy, and in the clearest detail, entering invariably, in the column provided for the purpose the name and capacity of the person from or to whom, and the account or work for which the amount in question is received or paid, and giving (also in the column provided) a reference to the voucher in support of the entry, so that each transaction may be clearly and precisely understood from the cash book, and the different items may be easily traced through the accounts of works, etc.

18. In the executive engineer's cash book the accountant will enter in full detail* every payment actually made by cheque, as intimated to him by parts C of pay orders, received with vouchers from the cashier (see rule 15 above). Cheques drawn, but not actually paid away, etc., (including cheques sent to sub-divisional officers and others for delivery) will be registered in form no. M3A as laid down in code, para. 1744A and watched by the cashier but will not be brought to account by the accountant.

19. It will be the duty of the cashier to keep a watch over the return, in due course, of vouchers for all cheques sent either by post or through sub-divisional officers, and to bring any undue delay to the executive engineer's notice; and the accountant will also, by means of his counterfoils, keep a look-out for the return of parts C of pay orders. The accountant will make inquiries of the cashier in all cases of apparently undue delay, and will, if necessary, bring such delays to executive engineer's notice.

20. Code para. 1602A indicates the manner in which debtors should discharge their liabilities to government, viz., either by payment into a government treasury or sub-treasury or by means of postal money order remittances. Treasury receipts submitted in support of payments into treasury should be made over by the executive engineer to the accountant (on the executive engineer's return if received

* NOTE.—When certified copies of contractors' or piece-workers' bills are kept, it will be sufficient to note in the cash book, (1) the name of work on account of which the payment is made, (2) the name of the payee, and (3) whether on account of (a) work done, or (b) materials supplied.

Paras.
20-23.

during absence from head-quarters), and the accountant will then at once credit the amount in the executive engineer's adjustment book to the head concerned debiting *per contra* "Transfers Divisional—Examiner's Division" (sub-head "Treasury Receipts.")

21. All cash received by postal money orders in discharge of debts due to government under code para. 1602A and all coupons, memoranda and letters containing information as to reason of payment, will be made over to the cashier, together with the executive engineer's receipt book, in the counterfoils of which (i.e., of the receipt book) the executive engineer should himself enter, under his initials, the several sums received by him. The cashier will then prepare the necessary receipts for the executive engineer's signature and return the receipt book to him with his (the cashier's) receipt in duplicate in form no. M237 for the money order cash retained by him, showing the amount of each money order and the number of the corresponding receipt in the executive engineer's receipt book. The cashier will bring to account in his cash book the amount of the money order cash which he will in due course pay into treasury.

22. The executive engineer will retain one part of the cashier's receipt in form no. M237, and will make over the other part with his (the executive engineer's) receipt book (form no. M236) to the accountant, who will see that the several sums realised are duly brought to account in the cashier's cash book.

23. With reference to code para. 1602C every subordinate (including the divisional cashier) having an imprest or cash account will be provided with a book of forms of *ad interim* receipts (form no. M235 in counterfoil and press numbered) for use if necessary. The executive engineer will be provided with similar books (press numbered and in counterfoil) of forms of final receipts, which books he will keep in his personal custody (as laid down for cheque books, see code para. 1612) except when it is necessary to send the book in actual use either (1) to the cashier for preparation of receipts, or (2) to the accountant for checking the cashier's cash book. Books of forms of final receipts will not be supplied to any one except the executive engineer himself, and he will have in use only one book at a time. The executive engineer should himself, at the time of receipt, note on the counterfoil of the receipt form the amount and other particulars of any sums received by him personally either in cash or by money order or by treasury receipt for sums paid into treasury.

[No. 1280—14-7-90.]

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS.

189/.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

dated

189 .

Madras, /7 November 189/.

OFFICE NOTE No. 7114.

To

W.

3142
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Owing to a misunderstanding that has arisen in the Civil Department in the application of the rule in Code para 1602 A and Appendix Z para 20, indicating the manner in which debtors should discharge their liabilities to Government, it has been arranged with the Accountant General Madras that in cases where debtors discharge their liabilities by payments into treasuries & furnish treasury receipts in support thereof, that this department should originate the debit to the Civil Department instead of waiting for the credit to appear in the Civil Exchange Accounts, and I forward therefore for the approval of Government a draft standing order providing for the necessary addition being made to para 20, Appendix Z.

Offg. C.

(Eucine)

I have intialled this.

But see remarks of
mine on another batch
of L.O's, as to the
advisability of issuing
any more L.O's on a
monthly basis

S. 19.11

X No 5164 C of 20/11/91

Encls 1

Recd (D. 11.91)

No 5140 Wdy 21 Nov/91
S. 19.11

See
noted

The issue of the
standing order is
approved.

(4)

out
19.11.91

S. 19.11

The Exr. P.W. Acts with draft
standing order
with copy of note

S. 20.11/91
S. 24/11