

(1) பக்கங்களின் எண்ணிக்கை 2

(2) புதுக்கித் திருப்பிய நாள் 12/9

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 2

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

9

அரசாணை எண். மு. கோப்புத் தாள் எண். 2446 அச்சகம் பலவகை

நாள் : 1-9-1852 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

1 Sheet

CIRCULAR No. 4 of 1892.

From

I. S. SHERLOCK-HUBBARD, Esq.,

EXAMINER, P. W. ACCOUNTS, MADRAS,

To

ALL EXECUTIVE ENGINEERS.

all
Dated Madras, 27th May 1892.

SIR,

I have the honour to inform you that, commencing with the accounts for April 1892, the Audit Note on the Divisional accounts will be issued in Government of India P. W. D. Form No. 61, and will be drawn up in accordance with the instructions printed on that form. It will include all items which do not find a place in the Objectionable Items Statements, and which are at present dealt with in special forms of letters, such as the Voucher Letter, the Miscellaneous Objectionable Item Letter, the Claims and Dues Letter, &c.; and the great advantage of the form now introduced is that the Audit Note for any month will give an Executive Engineer a complete and comprehensive review of the state of his accounts up to the end of that month.

2. A specimen form of the Audit Note, so drawn up, is enclosed for the guidance of Divisional Accountants in replying to them; and in connection with this point I beg that *brevidy* may be insisted on.

3. As the form requires that it shall be returned to this office, a copy of it, together with a copy of the replies, should be retained in the Divisional office. This labour will be minimized, first by accuracy and completeness in the compilation of Divisional accounts; and next by the entry of explanatory notes against items, sufficiently clear to prevent their being questioned in the Audit Note; and it should further be impressed upon Divisional Accountants that—

- (a) the necessity for lengthy Audit Notes;
- (b) want of conciseness and clearness in replies to them;
- (c) inattention to instructions given in them; and
- (d) delay in replying to them;

will tell unfavourably against them as Divisional Accountants.

4. Each Audit Note should be returned to this office *within 2 weeks* in as complete a state as possible, and when documents called for in an Audit Note are subsequently sent, mention should be made in the forwarding memorandum of the particular Audit Note to which the documents refer.

I have the honour to be,

Sir,

Your most obedient Servant,

I. S. SHERLOCK-HUBBARD,

Examiner, P. W. Accounts, Madras.

Enclosure one.

No. 2446 a/d / September 1892

Recorded

(89) J. H.

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