

CIRCULAR No.43

SUBJECT : Procedure for accounting payments to Assessors.

A question has been raised as to what should be the made of payment of allowances to assessors outside the headquarters and how to account such payments in the Account Books. The following procedure is prescribed :

It is open to the regional Deputy or Assistant Charity Commissioner to take money with him when he is on tour for holding inquiries. He may take as much amount as he considers necessary from the Imprest money of Rs.500 (or Rs.800 in the case of Greater Bombay Region, Bombay) earmarked for this expenditure from the Public Trusts Administration Fund. The Regional Officers have already been advised to maintain a separate Cash Book to record the transactions relating to the costs of assessors and to credit the amounts of the detailed bills when cashed in this cash book.

Two separate Registers showing the detailed payments made to assessors may be maintained. One Register should be retained in the office for recording payments to assessors in inquiries held at the headquarters only: while the second should be taken by the Regional Officer for use while on tour. On return from tour, the amount taken with him by the Regional Officer should be shown as recouped and the expenditure on account of the payments made to assessors while on tour should be shown as debits in this separate cash book. The balance, if any, with the Regional officer, should be returned to the Accountant in office. The cash book need not be carried by the Regional Officer while he away from the headquarters. The following illustration will indicate the method for accounting these payments on tour :-

The Assistant Charity Commissioner takes with him Rs.300 while going on tour. This amount will appear as debit in the Cash Book on that day. During the tour, he spends Rs.200 for costs of assessors. The details of Rs.200 thus spent will appear in the Register(showing details of payment made to assessors) carried by him on tour. On return to the headquarters, he will hand over the balance of Rs.100 left with him to the Accountant. The accountant will show Rs.300 as recouped (by a corresponding credit in the Cash Book) on the day on which the Assistant Charity Commissioner, returns to the headquarters and also show as debit in the Cash Book, the sum of Rs.200.

D.R. PRADHAN,
Charity Commissioner, Bombay.

Dated : 27th December, 1952.
