

1) Number of pages 10
2) Date of Rebar 17-3-88
3) Initials of the Reformer
2/3

P. W. D.

610 no 2932 - w
Date 5-11-1887

sub

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office note from the Examiner, Public Works Accounts, dated Madras, 12th October 1887, No. 647.

With reference to paragraph 6 of my office note, No. 608, dated 4th October 1887, submitting notes of an inspection of the Nellore division, I now submit the promised remarks regarding the code rules as to duplicate vouchers and certified copies of vouchers.

2. Some years ago it was a general practice to obtain duplicate receipts in all, or almost all, cases for record in the divisional office, and in certain cases this was prescribed (see last clause of paragraph 1929 of code, edition of 1882, as first issued). These duplicate receipts, however, were never stamped, and, some three or four years ago, the Revenue authorities in Bengal pointed out that, under the Stamp Act, every duplicate of a receipt must, equally with the original, be stamped, and required that the law should be enforced. This led to representations by parties interested, with the result that the Government of India issued a resolution (which, directly or indirectly, was the foundation of Madras standing order No. 70 of 1874, being 1929 A. of the 1882 Code, and 1644 of the present edition) to the effect that certified copies should be substituted for duplicates in cases in which the latter had previously been required.

3. It will be seen, from the above, that there was never any intention of stopping the practice of getting, in some form or other, a record copy of each voucher when necessary; all that was intended was that the record copy should be obtained in a form which would prevent the contractor or other creditor being put to the expense of a second receipt stamp or subjected to prosecution under the Stamp Act if he failed to stamp the duplicate.

4. The paragraph of the code bearing upon this matter might, I think, be made clearer; but in the first place, I think, it would be well to consider carefully, with a view to laying down a definite rule in the code, in what cases a second (and possibly a third) record copy is necessary and should be kept. As the code now stands, at least one certified copy is certainly required in the case of all contractors' bills, piece-workers' bills, and suppliers' bills (see code paragraphs 1818 and 1829 and 1830 by which 1818 is made applicable to the two latter classes of bills); but I understand that the rule is not generally observed in consequence of the misunderstanding already referred to. Also code paragraph 1644 seems to suggest that there may be other cases in which it is required.

5. I would suggest that Superintending Engineers be asked to report on the matter, bearing in mind that the number of copies necessary must, to a great extent, depend on the office of payment. When payments are made only by the Executive Engineer no subordinate office can require a record copy of any voucher, and the lower the degree of the paying office, the more copies will be required.

6. I am given to understand that the unpunctuality in the matter of submission of vouchers is frequently due to the fact of subordinate officers keeping back receipted bills of contractors and others until after completion of the next receipted bill of the same contractor, under the impression that the code prohibits their obtaining any sort of duplicate or copy.

ORDER—dated 5th November 1887, No. 2932 W., Public Works.

Communicated to Superintending Engineers for submission of their views.

(True Extract.)

Captain, R.E.,
Under Secy. to Govt., P.W.D.

To Superintending Engineers.
To the Consulting Architect to Government.
" Examiner, Public Works Accounts.
" Chief Engineer for Irrigation, for information.

GENERAL.
ACCOUNT.

Govt. of 1887 Madras.
PUBLIC WORKS.

Dated November, 5th.

Recd.

Encl.

G.O., 5th Nov. 1887, No. 2932 W.

NOVEMBER.

Accounts

Vouchers.—Remarks by the Examiner, Public Works Accounts, regarding the code rules as to duplicate and certified copies of —, communicated to Superintending Engineers for submission of their views.

[C. No. 8.]

GOVT.
OF MADRAS.

1887.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 12 October 1887.

OFFICE NOTE No. 167

To
W.

With reference to para 6 of my O.L. No. 608 dated 4th. October 1887, submitting notes of an inspection of the Nellore Division, I now submit the promised remarks regarding the Code rules as to duplicate vouchers and certified copies of vouchers.

2. Some years ago it was a general practice to obtain duplicate receipts in all, or almost all, cases for record in the divisional office, and in certain cases this was prescribed, see last clause of para 1429 of Code, edition of 1882, as first issued. These duplicate receipts however were never stamped, and some three or four years ago, the revenue authorities in Bengal pointed out that, under the Stamp Act, every duplicate of a

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Genl. No.

dated

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receipt must, equally with the original, be stamped, and required that the law should be enforced. This led to representations by parties interested, with the result that the Government of India issued a resolution (which directly or indirectly was the foundation of Madras Standing Order No. 70 of 1874, being 1329 A. of the 1882 Code, and 1644 of the present edition) to the effect that certified copies should be substituted for duplicates, in cases in which the latter had previously been required.

3. It will be seen, from the above, that there was never any intention of stopping the practice of getting in some form or other a record copy of each voucher when necessary; all that was intended was that the record copy should be obtained in a form which would prevent the contractor, or other creditor, being put to the expense of a second receipt stamp, or subjected to prosecution under the Stamp Act if he failed to stamp the duplicate.

4. The paragraph of the Code bearing upon this matter, might, I think, be made clearer; but in the first place I think it would be well to consider carefully, with a view to laying down a definite rule in the Code, in what cases a second (and possibly a third) record copy is necessary and should be kept. As the Code now stands at least one certified copy is certainly required in the case of all contractors' bills, piece workers' bills, and suppliers' bills, see Code para 1818 and 1826 and 1830 by which 1818 is made applicable to the two latter classes of bills; but I understand that the rule is not generally observed in consequence of the misunderstanding already referred to. Also Code para 1644 seems to suggest that there may be other cases in which it is required.

5. I would suggest that Superintending Engineers be asked to report on the matter, bearing in mind that the number of copies necessary must to a great extent depend on the office of payment. When payments are made only by the Executive Engineer no

subordinate office can require a record copy of any voucher; and the lower the degree of the paying office, the more copies will be required.

6. I am given to understand that the unpunctuality in the matter of submission of vouchers is frequently due to the fact of subordinate officers keeping back receipted bills of contractors and others, until after completion of the next receipted bill of the same contractor, under the impression that the Code prohibits their obtaining any sort of duplicate or copy.

PWC No 8129

12/13/07
Vide Cas 8132

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C.

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of their views

Law
12/11 25.10.07

To
Supt. Engineers of
Coast & Geod. Surv.
Examiner P.W. Acft.
Chief Engr. for S.W. for information

Wither

8129

Govt. of (1887) Affairs.

PUBLIC WORKS.

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Dated

Recd.

Emd.

G.O. 5th Nov. 1887, No. 2932 w

Accounts.

E

Vouchers. Remarks
by the Examiner Public
regarding the Code
rules as to
duplicate & certified
copies of ————
to supply reasons for
submission of their views

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MSM

5/14