

- (1) பக்கங்களின் எண்ணிக்கை 18
 (2) புதுக்கித் திருப்பிய நாள் 5/89
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 6/89

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

(72)

8/89 துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>1812</u>	அச்சகம் பலவகை
நாள் :	<u>8.7.1889</u>	<u>188</u>

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

9/8/89

1889

ஆவணக் கா-1-18,008-15-6-87.

GOVT.
OF MADRAS.]

1888.

P.W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 26 July 1888.

OFFICE NOTE No. 1969

To

W.

With reference to G.O. No. 1340 W. dated 8th. May 1888, I beg to say that I have not the slightest desire to place any difficulties in the way of officers receiving their dues; but there are certain requirements of the P.W. Code which, under present conditions, are not, and cannot be, complied with, and I am therefore obliged to press the matter, and to ask that either the requirements of the Code may be modified, with the approval of the Government of India, or that such additional rules may be introduced as are necessary to secure compliance with the Code rules.

2. The Code (see paras 475 and 476) says "(745) When salaries are paid, the net amount, after deducting fund subscriptions [and other

deductions] , will be paid, but the gross amount will be charged in the cash book

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(746) An acknowledgment for the receipt of salary will be taken from every person to whom payment is made in an acquittance roll (form No. M 154)". The real point of the last rule, taken in connection with the first, is, not that the receipt shall be taken in a particular printed form, but that it shall be a receipt for the gross amount charged in the cash book.

3. At present, when payments are made to an agent, it is impossible to get a receipt such as the Code requires, because the banks and houses of agency invariably refuse to acknowledge the receipt of anything but the net amount paid; moreover their acknowledgment, for this net amount, is generally an unstamped letter acknowledging the receipt of a cheque, and is no acquittance at all for the debt, and does not profess to be so, or it would need to be stamped.

4. That being the case, if Government is not prepared, with the approval of the Government

1812
Hon. Mr. Stokes had better see this PPH 4 Aug

I agree with the Hon. Mr. Stutchins. It would have been satisfactory if Form M. (154) Acquittance roll had been put up. Major Christie's point is that he should have a receipt voucher for the gross salary. It happens that this is not required under the rules which he quotes. § 475 says "The gross amount will be charged in the cash book, the fund subscriptions" (and I suppose other deductions such as income tax) "being credits per contra". These deductions are not disbursements, but adjustments in amount, & the voucher for them is the Establishment bill in which the details are given. § 1642 requires receipts for actual disbursements only & the acquittance roll or agent's receipt (which should be stamped) is full compliance with this rule. It is true that § 1744 lays down a general rule that the entries in the cash book are to be confirmed bona fide cash receipts. Payments that adjusting entries are not to be a plan in it. ~~It is not~~ his forbids receipts & payments per contra ~~receipts~~, § 475 is sufficient to authorize an exception.

S. L. S. + 5 Aug.

of India, to dispense with proper acquittances in the case of payments to agents, I must ask Government to rule, that payments are not to be made to agents except on the condition that either (1) the agent is in a position to give, and does give, a valid acquittance of the kind required by the rules of the department, i. e. an acquittance for the gross amount of the debt discharged, or (2) that the officer himself shall be bound to furnish in the prescribed form a valid acquittance for payments made to his agents.

5. The system described by the Accountant General Madras no doubt answers very well in the civil department, because the procedure in that department, as regards the drawing of bills and the rule as to acquittances, is totally different from that prescribed for the P. W. Department. In the civil department each officer draws his own bill in the prescribed form, and his acquittance is taken on this same form and apparently for the net amount paid: when payment is made to an agent it is still made

on a bill in this prescribed form,
and the acquittance is still taken
in this form: there is therefore
no difficulty. In the P.W.D.
collective bills are drawn for the
entire establishment of each office,
including officers on leave from
the office, and the acquittances
are taken (collectively) on
another form, separate and different
(form No. M 154), for gross salaries
and allowances. This procedure is
prescribed by the Government of
India, and cannot be altered without
their consent.

6. With regard to the question
of the competence of an agent to
give a valid acquittance, I must
point out ^{that} unless the agent holds
a power of attorney from the creditor
no acquittance by him can be a
valid acquittance as against the
creditor. If the rules of the
Civil Account Code permit the
Accountant General to accept an
acquittance by an agent who does
not hold a power of attorney, then
the Accountant General is, no doubt,
sufficiently protected; but I am not
similarly protected by any rule

1812
in the P.W.D. Code, and therefore,
if Government wish me to accept
such acquittances, I must ask them
to rule definitely, with the approval
of the Government of India what
acquittances may be accepted, and
what authority for payment to an
agent is necessary from the creditor.

7. I will also ask Government
to rule definitely under what
circumstances payments may be made
to banks and houses of agency
instead of to the officer himself.
Officers returning from leave ask
me to arrange for payment to agents
of an advance made to them, or of
furlough allowance or pay due to
them; and officers on leave in this
country ask me to arrange for the
payment of the whole or part of
their leave allowances in this way.
I decline to make such arrangements,
because they are not, I believe, in
accordance with the intention of the
Code, and because they almost always
lead to trouble and correspondence
about vouchers; but as the rules are
not clear, the officers concerned
generally think themselves aggrieved.

8. As I understand the rule

P. N. C. No 7407

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Recd 27.7.88.

No 2466 of 14 August

[Madras Code para 584(2), and the Government of India Code chapter XIII, para 99(2)] Payment to a bank or house of agency is only contemplated in the single case of an officer on leave under circumstances which preclude him from furnishing a life certificate without great delay, that is practically only in the case of an officer on leave out of India; if an officer is on duty, he is to be paid at his station; if he is on leave in India, he is to be paid "at the station at or nearest to which [he] the absentee resides during his leave". By payment to an agent I understand payment on the receipt or acquittance of the agent : payment to a messenger, or other authorized person, producing the creditor's own acquittance I regard as payment to the creditor. I beg that the Government of India may be asked to say whether this is the correct reading of the rule, and if not what is the correct reading.

3 ho 3406 V. 8.5.88
ho 8452 29.2.88

RES-4885
Hm 7854
Rtd on 26/7.
11/8

18/9

KEEP-WITH Genl. No.
dated 188

I am glad to know that Major C. has no desire to interfere in difficulties but his action certainly has that appearance. I am quite unable to agree with his arguments & wd decline to send on his note to India. His ^{whole} ~~old~~ argument is based on §§ 475 & 476 (misquoted by him as 745 & 746) & he says that the whole point of 476 is that the receipt shall be 1,000-7-2-88. taken for the gross amount charged in the cash book. This might be true if the acquittance roll was the same as the cash book or if

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the

1812

Read the following

Office Note from the Examiner J. W. Aucts.	}	N: 1110 dated 27 th February 1888.
Endowment to the Financial Department From the Accountant General		845 c. 29 th February 1888.
Office Note from the Examiner J. W. Aucts.	}	1015 " 12 th April 1888.
		1969 " 26 th July 1888.

Section 52
Contract
9911

The papers will be forwarded
for the orders of the Govt.
of India.

To The Examr: J. W. Aucts.
Financial Dept with
copy of letter.

To The Secy to the Govt. of India
J. W. D.

Sir,

I am directed to forward
the accompanying papers on the
subject of payments of salaries,
or

Office Note from the Examr: J. W. A. N: 1110.
of 27th Feby. 1888.

Endowment to the Financial Dept.

N: 845 c. of 29th Feby 1888.
From the Accountant General 1015 of 12th April 1888.
Office Note from the Examiner J. W. A.
N: 1969 of 26th July 1888.

it was argued here that
that the acquittance roll
showed the gross amount.
I can't find form M 1524 but
prima facie an acquittance
roll would simply show the
sums actually paid & there is
no reason why it should show more.
The real point is that there is
that there is an acquittance
for the sum received &
? That would only be so if the
cash book was the acquittance
roll.
Nothing more.

Then again as to para 3 an
agent's acquittance is just
as valid as that of the principal
if within the scope of his authority.
The agent is bound to give a
stamped receipt - see Act
1/79 § 58 & Sch. I, art 52.

The facts are certainly prepared
illegal) to rule that payment
shall not be made
to an agent unless he is in a
position to give & does give
a valid acquittance.

As to § 6 & 7 the request of the
Officer to pay his agent is all
that is required to authorize
such agent to give a valid
acquittance.

or other dues of members of the
P. W. Department to their agents,
and to request the orders of
the Government of India on the
points raised by the Examiner
of P. W. Accts.

Mh
2/5/08

The Hon Mr H. R. Stokes

Superseded

The Hon Mr H. R. Stokes

RES 4888

H. R. Stokes
B

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the *11th August*

Read the following

1812

Office note from the
Examiner P. W. Accounts. }

M. E. No. 1969 dated 26th July/88.

PPH
8 Aug

The Government do not see
the need of any reference to the
Government of India ^{the} point of
the Examiner's contention is that
he should be furnished with
a receipt voucher for the gross
salary. This does not seem to be
required under the rules which
he quotes. Para 475 says "the
gross amount will be charged
in the cash book, the fund or
subscriptions (with, it is presumed,
other deductions such as income tax)
being credited per contra". These
deductions are not disbursements,
but adjustments in account
and

and the voucher for them is the Establishment bill in which details are given. Para 1642 requires receipts for actual disbursements only, and the acquittance roll or Agents receipts for the net pay (which should be stamped for sum over Rs. 20) is a full compliance with this rule.

It is true that para ¹⁷⁴⁴ ~~1642~~ lays down the general rule, that the entries in the Cash book are to be confined to bona fide, Cash receipts and payments, and that adjusting entries are not to find a place in it. If this forbids receipts and payments entered per contra, para 475 is sufficient to authorize an exception to it.

3. As regards paras 6+7 of the Examiners office note, the

⁴⁷⁶ Para 746 requires an acknowledgment in an acquittance roll & the Examr says that the real point ^{taken in connection with 745, 475} of this rule is that ~~there~~ shall be a receipt for the gross amount charged within cash book, but the acquittance roll is not ~~the~~ the same as the cash book, & the object of requiring it to be signed is to show that the net salary has reached the recipient. As to para 3 of the Examiners note the agents acquittance is just as valid as that of the principal if within the scope of his authority. The agent is bound to give a ^{net} stamped receipt if the sum issued Rs. 20 - act I of 1879, sec 58 & art. 52 of Schedule 1.

1812 ✓ request of an officer to pay his agent is all that is required to authorize such agent to give a valid acquittance.

M. B. H.
7/10/00

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14/8

The Examiners P. & Accounts

R. S.

7

GOVT.
OF MADRAS. }

1889.

{ P. W.
DEPT

EXAMINER, P. W. ACCOUNTS.

Madras, 29th June 1889.

OFFICE NOTE No. 912.

Enc 3.

To
W.

I beg to forward herewith for the approval of Government a revised form of acquittance roll No. M.154 which it is proposed to substitute for the present form.

2. The revised form is based, partly on the Government of India revised form introduced by standing order No. 28 of 21st. September 1887 to Forms Part I, 4th. edition, and partly on the correspondence in connection with the payment of salaries and leave allowances to agents, and acquittances therefor, ending with G.O. No. 2466 W. dated 14th. August 1888, and the object of the arrangement is to bring out clearly the three essential points viz (1) the actual amount paid, (2) the gross claim settled and (3) the amount which determines whether a stamp is required or not, confusion as to which points is always giving trouble and causing correspondence.

KEEP-WITH Genl. No.

dated 188 .

3. Practically there is no sort of advantage in providing for salaries and travelling allowances on one acquittance roll, as the payment and acknowledgment of the two at one time do not occur once in a thousand cases, moreover even in the few cases in which the two payments may be made simultaneously, there is a certain amount of inconvenience (which is recognized in code para 1842 as regards works) in taking a single voucher for sums chargeable to separate accounts. I propose therefore the adoption of the Government of India plan which prohibits such combination, please note I on form.

4. As explained in note 5 to the form in the great majority of cases, the only money entry required will be that in column 8, the complication of the form from the number of columns (which however is only one more than that in the India form) is therefore only apparent.

5. I also inclose for the approval of Government, draft standing orders to the code regarding the place and manner of payment of salaries and leave allowances to officers on duty and on leave, which are also the outcome of the correspondence referred to in para 2 above. The main object is to make it clear that, in reversal of the view hitherto taken and acted upon,

1812 ✓
leave allowances are not subject to certain restrictions as to place and mode of payment which apply in the case of salaries of officers on duty, but in order to make the point clear as regards the leave allowances, it is necessary to make it clear as regards the salaries.

C.
H. 22/6
R. 29/6
Enc.

9

Box 2466 W 9/14. P. 88.
" 1346 W 9/8. 8. 88.
" 5450 9/29. 2. 88.

✓
PWC No 6072

(3)

S. 3

R 2-7-89

(9)

The form may be
appropriately dated by
B. [unclear]
Approved by [unclear]

Answer
5.7.89

Gr. 6/11/89

Ever Read 9/17
with 3 encl.

9/1/89

0/5/7. Oct. 37/7. 4 307
8/5/11/7

forms