

- (1) பக்கங்களின் எண்ணிக்கை 12
 (2) புதுக்கித் திருப்பிய நாள் Jan 90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் W

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P W D துறை

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அரசாணை எண். மு. கோப்புத் தாள் எண்.	3344	அச்சகம் பலவகை
நாள் :	25-11-1889	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

6 Sheets

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25TH NOVEMBER 1889, No. 3344 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office note from the Examiner, Public Works Accounts, dated Madras, 21st November 1889, No. 1656.

As stated in my office note No. 1227, dated 24th August 1889, forwarding the first report of overdue vouchers, I have been in correspondence with the Superintending Engineer, Periyár Project Works, regarding the large number of vouchers long overdue from the No. I Periyár division; and as a result of that correspondence I wish to submit for the orders of Government the question of the propriety of dispensing in certain cases with certain formalities required by the rules or forms.

2. Dealing, as my office has to deal, with about 7,000 vouchers every month, it is manifestly impossible to give any special consideration to each individual voucher: every voucher must in the first instance be accepted or rejected with reference to some hard and fast rule, leaving any special consideration of individual cases until cause therefor is shown by the Executive Engineer concerned. With a view therefore to uniformity of treatment, and in order to prevent as far as possible the unnecessary return of vouchers, I recently stereotyped the formal objections ordinarily taken and embodied them in a set form of letter. In doing this, the standing objections adopted were based mainly on the practice previously existing though nowhere definitely laid down, eliminating as far as possible all unnecessary objections and dispensing with the return of the vouchers in all cases in which the defect could be remedied without such return.

3. As a result of a recent review of the vouchers returned to the No. I Periyár division, I am of opinion that the number of objections might perhaps be further reduced; but I prefer not to make the change entirely on my own responsibility, and I accordingly submit the matter for the orders of Government. The classes of irregularities in question are detailed in the following table :—

Item No.	Nature of irregularity.	Remarks.
1	Want of signature of officer in charge of work to bill.	Executive Engineer's initials to be considered sufficient, as indicating that he accepts responsibility.
2	Want of signature of sub-divisional officer to certificate.	
3	Want of certificate of paying officer in acquittance rolls in respect of payments to persons who can neither read nor write.	
4	Want of signature of contractor or supplier to bill.	Payee's signature and date to the receipt should of course be insisted upon, but his omission to sign or date the bill might be overlooked when the Executive Engineer initials the voucher.
5	Want of signature of payee to bill	
6	Absence of date of bill	

Item No.	Nature of irregularity.	Remarks.
7	Amount not acknowledged in vernacular, payee having signed in vernacular.	In most cases payees who sign in the vernacular are just able to sign their names, and to insist upon more than this simply gives unnecessary trouble. If the Executive Engineer accepts responsibility as above, nothing more seems necessary.
8	Want of receipt of departmental officer for delivery of materials paid for.	I am disposed to think that this point should be insisted upon, as such receipt tends to prevent over-payments or double payments.

4. As regards the first seven classes, my own opinion is that no notice need be taken of them beyond perhaps calling attention to them as matters to be attended to in future. With regard to the first three, it seems to me that, as a general principle, if the rules or the forms provide for the signature or initialling of a voucher or any part of it by a series of officers, it is not necessary for the audit office to take any notice of the absence of the signature or initials of any officer except the last or highest in the series. The signature of each officer is presumably given for the satisfaction of the next higher in the series; and if this latter chooses to forego the signature of any subordinate, he himself accepts the entire responsibility, and that should, I think, be quite sufficient. With regard to the next three items (4 to 6), it seems to me that, if the receipt itself is in order, such defects in the absence of the payee's signature or the date from the bill are immaterial.

5. With regard to the last item, (8) want of receipt for materials delivered, I am disposed to think that, on the whole, it would be better to insist on such receipts whenever it is possible to get them.

6. Out of 411 vouchers returned to the Executive Engineer, No. I Periyár Division, and not returned by him up to the end of last month, 303 come under classes 1 to 7 of the statement in para. 3, and if Government should be pleased to accept the recommendation made above, I shall be able to accept these 303 vouchers without further question, and there will be no future difficulty in respect of such irregularities.

ORDER—dated 25th November 1889, No. 3344 W., Public Works.

The Government approves the Examiner's suggestions and sanctions their adoption.

(True Extract.)

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

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

Exd. J. Moses.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of {1889} Madras.
PUBLIC WORKS.

Dated November, 25th.

Recd.

Encl.

G.O., 25th Nov. 1889, No. 3344 W.

NOVEMBER.

Vouchers

Suggestions of the Examiner to dispense with certain formalities required by the rules in the submission of —, approved, and their adoption sanctioned.

[C. No. 8.]

GOVT.
OF MADRAS.

1889.

EXAMINER, P.W. ACCOUNTS.

Madras, 21 November 1889.

OFFICE NOTE No. 1656.

To

W.

As stated in my office note No. 1227 dated 24th. August 1888 forwarding the first report of overdue vouchers, I have been in correspondence with the Superintending Engineer Periyar Project Works regarding the large number of vouchers long overdue from the No. I Periyar Division; and as a result of that correspondence I wish to submit for the orders of Government the question of the propriety of dispensing in certain cases with certain formalities required by the rules or forms.

2. Dealing, as my office has to deal, with about 7000 vouchers every month, it is manifestly impossible to give any special consideration to each individual voucher; every voucher must in the first instance be accepted or rejected with reference to some hard and fast rule, leaving any

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special consideration of individual cases until cause therefor is shown by the Executive Engineer concerned. With a view therefore to uniformity of treatment, and in order to prevent as far as possible the unnecessary return of vouchers, I recently stereotyped the formal objections ordinarily taken and embodied them in a set form of letter. In doing this, the standing objections adopted were based mainly on the practice previously existing though nowhere definitely laid down, eliminating as far as possible all unnecessary objections and dispensing with the return of the vouchers in all cases in which the defect could be remedied without such return.

3. As a result of a recent review of the vouchers returned to the No. I Periyar Division, I am of opinion that the number of objections might perhaps be further reduced; but I prefer not to make the change entirely on my own responsibility and accordingly submit the matter for the orders of Government. The classes of irregularities in question are detailed in the following table -

Item No.	Nature of irregularity.	Remarks.
1	Want of signature of officer in charge of work to bill.	Executive Engineer's initials to be considered sufficient, as indicating that he accepts responsibility. 3344
2.	Want of signature of sub-divisional officer to certificate.	
3.	Want of certificate of paying officer in acquittance rolls in respect of payments to persons who can neither read nor write.	
4	Want of signature of contractor or supplier to bill.	Payees' signature & date to the receipt should of course be insisted upon, but his omission to sign or date the bill might be overlooked when the Executive Engineer initials the voucher. In most cases, payees who sign in the vernacular are just able to sign their names & to insist upon more than this, simply gives unnecessary trouble. If the Executive Engineer accepts responsibility as above, nothing more seems necessary.
5	Want of signature of payee to bill.	
6	Absence of date of bill.	
7	Amount not acknowledged in vernacular, payee having signed in vernacular.	
8.	Want of receipt of departmental officer for delivery of materials paid for.	I am disposed to think that this point should be insisted upon, as such receipt tends to prevent overpayments or double payments.

4. As regards the first seven classes, my own opinion is that no

notice need be taken of them beyond -
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matters to be attended to in future. -
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question, and there will be no future
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gularities.

M. U.
C.
M. U.
W. A. P.

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P.M.C. No. 11/26

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No. 3344 W a / 25.11.89
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 24 Nov

The Government
 approves the Examiner's
 suggestions and sanctions
 their adoption.

Quess
 23.11.89

To, The E.P.W.A
 " C.E. for J
 " C.E. P. Propel
 " Suptg Engineers
 " C.A. to Genl

H.W. 23.11.89
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Govt. of Madras.

PUBLIC WORKS.

Dated

Recd.

Encl.

G.O. 25th Nov 1897 No. 33445.

Vouchero.

Inspection of the
Estimate & disbursements
with certain formalities
kept by the rules in
the Memorandum of
— approved & their
Adoption sanctioned.

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