(1) பக்கங்களின் எண்ணிக்கை 6

(2) புதுக்கித் திருப்பிய நாள் 21.90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண். 3344.

மு. கோப்புத் தாள் எண். 3344

அச்சகம்
பலவகை

நாள் : 16.12.1990

198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண, கா-I—18,006—15-6-87.

3244/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Proceedings of the Government of India, Public Works Department (Account—General), dated Calcutta, 7th January 1890, Circular No. 2, Public Works.

Vouchers for petty payments, and for payments for which it is difficult to obtain the payee's receipt.

Read—Paras. 100—102 of the report by the Committee on Public Works Accounts:—

100. *Limit within which vouchers not required.*—The question to what extent it is desirable to allow payments to be made without a voucher was much discussed. Opinion on it is divided. The present rule is that the paying officer must take vouchers for all his payments in one shape or another; but that muster rolls, and vouchers for payments individually less than Rs. 5, need not pass beyond the disburser's possession, or at least beyond the divisional office. They are, however, liable to be called for by the Examiner at his inspections. There are cases in which it is difficult, if not impossible, to obtain receipts from the payees, and the tendency of the rules as they now stand has been to encourage the manufacture of incorrect or spurious vouchers.

101. The Committee thinks that it might be left optional with Executive Engineers to require, from those serving under them, vouchers for payments under Rs. 10 each; but that in no case need vouchers under this limit be submitted to the Examiner or called for by him in his test audit.

102. The Committee further thinks that in many cases a certificate of payment by a responsible officer is the best voucher of the payment, and that such certificates should be freely accepted in all cases when the Executive Engineer can satisfy the Examiner that there is difficulty in getting a formal voucher.

Read—also Public Works Department Code, vol. I, chap. X, para. 48, and vol. II, chap. XIII, para. 106—(Standing Order No. cxlvi, dated 16th July 1887).

Resolution—The Government of India accepts the recommendations made in paras. 101 and 102 of the report, with the exception that vouchers must be obtained for all payments to members of the establishment, and be submitted to audit as at present.

2. Executive Engineers should not take undue advantage of the permission given to send a certificate of payment, instead of a receipt, in support of an entry in their accounts; receipts should always be obtained when possible. On the other hand, the Examiner should interpret liberally the proviso that he is to be satisfied of the difficulty in getting a receipt, and should, as a general rule, accept such certificates as he may receive with the accounts.

3. If it be considered that clerical labor in the divisional office will be thereby reduced, Local Governments and Administrations are empowered to draw out, with the assistance of the Examiner of Accounts, a form in which certificates of payment should be submitted.

4. Certificates of payments should bear the same signatures as ordinary vouchers of payments.

5. This order is applicable to the Buildings and Roads, Irrigation, and Railway Construction Branches of the department.

For information and guidance.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India, Rajputana, and Biluchistan.
The Director-General of Railways.
The Accountant-General, Public Works Department.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.

For information only.

The Resident at Mysore.
The Director-General of Telegraphs.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.
The Comptroller-General.

Order — Ordered that the foregoing be communicated to Local Governments and Administrations, and to the officers noted in the margin, for information and guidance.

Also that a copy be forwarded to the Finance Department and the officers noted in the margin for information.

(Signed) R. C. B. PEMBERTON, Colonel, R.E.,
Secretary to the Govt. of India.

To the Secretary to the Government of Madras,
Public Works Department.

ORDER—dated 24th January 1890, No. 243 W., Public Works.

Communicated to officers of the Public Works Department for information and guidance.

2. The Examiner will report on the subject of para. 3 of the Government of India Resolution.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

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

Exd. J. Moses.
Spare Copies

3344/2

GENERAL.
ACCOUNT.

Govt. of {1890} Madras.

PUBLIC WORKS.

Dated January, 24th.

Read. *Encl.*

G.O., 24th Jan. 1890, No. 243 W.

JANUARY.

Vouchers

Resolution of the Government of India accepting, with certain exception, the recommendation of the Committee on Public Works Accounts regarding—for petty payments and for payments for which it is difficult to obtain the payee's receipt, communicated to officers of the Public Works Department.

3364
28

(For General Distribution.)

Circular No. 14 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Calcutta, the 2nd December 1890.

The Governments of Madras and Bombay (General and Railway), Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Accountant General, P. W. Dept.
The Director General of Railways.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.
The Comptroller General (for information only).

The following is forwarded to the Local Governments, Administrations and Officers noted in the margin, for information and guidance, in continuation of Circular No. 2 P. W. of 1890.

A G Raybie *Lieut.-Col., R.E.,*
Deputy Secy. to the Govt. of India.

No. 158 A.—G., dated 31st October 1890.
From—The Government of India, P. W. Dept.,
To—The Accountant General, P. W. Dept.

In reply to your letter No. 927 G., dated 17th instant, I am directed to communicate sanction to the adoption in the Public Works Department, of the practice in force in the Civil Department of requiring the submission of vouchers in support of charges for Service postage stamps, State telegrams, and fees for money orders, no matter what the amount involved may be.

Government of India Central Printing Office.—No. 978 P. W. D.—4-12-90.—1,740.

To
The Secretary to the Government of [illegible] Debt Cent. Branch

SWC No 119465

Rd 13.12.90

No 3344 W 2/16 Dec 15

Communicated to
officers of the P.W. Dept for
information & guidance.
Continuation of G.O. No 24
dy 24th Jany 1890.

[illegible]
15.12.90

8 15.12

Ch. E. for Mem
C. E. for Regs
Supt Engrs
C.A. to Govt
Inspector of Works P. Project
Exec Roads
Exec Regulators

[illegible] 8/12

18/12