

- (1) பக்கங்களின் எண்ணிக்கை 22
 (2) புதுக்கித் திருப்பிய நாள் 8/90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் deva

தமிழ்நாடு ஆவணக் காப்பகம்.

(53)

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	1154	அச்சகம் பலவகை
நாள் :	27-4-1891	198 X

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

11 sheets

ஆவண. கா-1-18,006-15-6-87.

6

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From H. S. TAYLOR, Esq., Superintendent of Works, No. I Periyár division, to the Chief Engineer, Public Works Department, dated Periyár, 2nd April 1891, No. 2 C.E.

I have the honour to inform you that, in lieu of a telegraph receipt for Rs. 3-4-0, which was missing, in support of the cost of a service message sent on the 6th November 1890 to Messrs. Best and Co., Madras, for the supply of detonators, a certificate of payment, as prescribed in Code para. 1643, was submitted to the Examiner for acceptance with the reply to the disallowance list on the contingent bill for the month; but it is pointed out by the Examiner that, with reference to G.O., No. 3344 W., dated 16th December 1890, that he has no authority to dispense with vouchers for State telegrams.

2. I have therefore the honour to refer for orders as to the procedure to be observed in such cases.

Office-note from the Examiner, Public Works Accounts, dated Madras, 14th April 1891, No. 2210.

[Your office-note, No. 1950 C., of 7th April 1891.]

Under G.O., No. 3344 W., of 16th December 1890, vouchers are required for all State telegrams irrespective of the amount involved, but no provision is made for cases in which vouchers are mislaid, and I have thought it best to press this disallowance with a view to getting a satisfactory settlement of the question of certificates in lieu of missing vouchers.

2. The certificate sent by the Executive Engineer was a certificate of the kind referred to in Code para. 1643, *i.e.*, a certificate to the effect that the cash book shows the payment to have been made, and though such certificates are obviously useless as substitutes for vouchers and Code para. 1613-A shows clearly that they are not intended as substitutes for vouchers, yet I am continually being asked to accept them as such.

3. As I have already pointed out in connection with report of the Accounts committee, a voucher is required for one or both of two purposes, namely—

- (a) as security against a repetition of the claim by the payee, or
- (b) as security against fraud on the part of the payer,

And considering a voucher in the former aspect no substitute for a mislaid voucher is of the slightest use; except a duplicate signed by the payee; but there are certain classes of transactions (*e.g.*, payments for telegrams) in connection with which vouchers are really only required for the second purpose (b), and as regards transactions of all kinds there may be special cases in which it is impossible to get a duplicate receipt signed by the payee, or in which it may not be worth while to go to the trouble of getting one, and in all such cases a *suitable* certificate may be a very satisfactory substitute for the original receipt.

4. But a certificate of the kind referred to in Code para. 1643 is not at all suitable for the purpose; it would be absurd to accept such certificates; it would in fact be a direct encouragement to fraud on the part of cashiers. What is required is

independent evidence of the *bona fides* of the cash book entry and it is absurd to attempt to justify the entry by certificate that the entry exists.

5. The only sort of certificate that is of any real value is a certificate by a responsible and trustworthy person to the effect that to his personal knowledge the amount has been paid as recorded in the cash book and that he has satisfied himself that no part of the payment is covered by any other voucher or it might be sufficient for the person to certify that he had personally satisfied himself that the payment had been made as recorded, &c.

6. I am quite prepared to accept, in lieu of missing vouchers, certificates in some such terms as these if authorised by Government to do so, and a good deal of trouble would, I think, be avoided if I were allowed to accept them; but the terms of the certificate, the classes of cases in which it may be admitted, the classes of officers whose signature is to be considered sufficient, either with or without counter-signature by some superior officer, and the money limit, if any, should, I think, be prescribed by Government.

7. The abnormally frequent resort to certificates in any particular division would of course have to be noticed as a probable indication of carelessness.

8. The particular charge now in question will be passed if Government so desires either with or without any further certificate as Government may direct.

ORDER—dated 27th April 1891, No. 1154 W., Public Works.

The Government approves the proposals of the Examiner, Public Works Accounts, and prescribes the following rules for the submission of certificates in lieu of missing vouchers:—

(1) The certificate will be to the effect that the officer concerned has personally satisfied himself that the payment has been made as recorded in the cash book and that no part of the payment is covered by any other voucher.

(2) Such certificates will be admitted in the case of payments of all kinds not exceeding Rs. 10, for which vouchers are not forthcoming. Cases of missing vouchers for payments of over Rs. 10 will be reported for the orders of Government.

(3) The certificate will be signed by the disbursing officer, and, if the disbursing officer is a subordinate, it must be countersigned by the Executive Engineer of the division. No countersignature will be required to a certificate signed by an officer of the Engineer establishment.

2. The frequent resort to certificates in lieu of vouchers in any particular division will be brought to the notice of Government by the Examiner.

3. The charge for the telegram referred to in the letter from the Superintendent of Works, Periyár Project, above recorded, will be admitted by the Examiner on the certificate already submitted.

(True Extract.)

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

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

Exd. A. D. Xavier.
Spare Copies

1154
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GENERAL.
ACCOUNT.

Govt. of {1891} Madras.
PUBLIC WORKS.

Dated April, 27th.

Recd.

Encl.

G.O., 27th April 1891, No. 1154 W.

APRIL.

Vouchers

Prescribing certain rules for the submission of certificates in lieu of missing—.

No. *2C. E.*

15/3
OFFICE OF THE SUPERINTENDING ENGINEER,
ent of works
Division
No. 1 PERIYAR PROJECT.

Periyar 2nd April 1891
by — do —

From

H. S. Taylor Esq
ent of works
Superintending Engineer, work

No 1 Periyar Project Division.

To

The *Chief Engineer*
P. M. W.

Sir,

ENCLOSURES. —

I have the honor to inform you that in lieu of a Telegraph receipt for Rs. 3. 4. — which was missing, in support of the cost of a service message sent on the 6th November 1890. to Messrs Best & Co., Madras, for the supply of Distonators. a certificate of payment as prescribed in Code para 1643 was submitted to the Examiner for acceptance with the reply to the Disallowance List on the contingent Bill for the month; but it is pointed

out by the Examiner that, with reference
to G. O. No. 3344 W dated 16-12-90, that
he has no authority to dispense with vouchers
for State Telegrams.

2. I have therefore the honor
to refer for orders as to the procedure
to be observed in such cases.

I have the honor to be

Sir.

Your most obedient servant.

H. Taylor

Superintendent of Works.

No. 1 Perry or Division.

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P. W. D. Periyar Project.

From
The Superintendent
of Works
Division
P. W. D.

To
The Chief Engineer
P. W. D.

No. 2.C.E.

Dated 2nd April 1891
Received

Enclosure, —

Receipt for State
Telegram — States that
a certificate of payment
in lieu of the missing
was submitted to the
Examiner who pointed out
that he has no authority
to dispense with the
I request orders as to
the procedure to be
observed in such cases.

No. 1950 C of 7 April 1891

To C

For per one of

Remarks. 0043
5.4.91
Du

KEEP-WITH

CURRENT No.

dated

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GOVT.
OF MADRAS.

1891.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 4 April

1891.

OFFICE NOTE No. 2210.

To

W.

Your office note No. 1950 C. of 7th.

April 1891.

Under G.O. No. 3344 W. of 18th. De-
cember 1890 vouchers are required for
all State telegrams irrespective of the
amount involved, but no provision is
made for cases in which vouchers are
mis-laid, and I have thought it best to
press this disallowance with a view to
getting a satisfactory settlement of
the question of certificates in lieu of
missing vouchers.

2. The certificate sent by the Ex-
ecutive Engineer was a certificate of
the kind referred to in Code para 1643,
i.e. a certificate to the effect that
the cash book shows the payment to have
been made; and though such certificates
are obviously useless as substitutes for
vouchers and code para 1643 A. shows
clearly that they are not intended as
substitutes for vouchers, yet I am con-
tinually being asked to accept them as
such.

3. As I have already pointed out, in connection with report of the Accounts Committee, a voucher is required for one or both of two purposes, namely,
(a) as security against a repetition of the claim by the payee, or
(b) as security against fraud on the part of the payer, the former aspect no substitute for a mislaid voucher is of the slightest use, except a duplicate signed by the payee; but there are certain classes of transactions (e.g. payments for telegrams) in connection with which vouchers are really only required for the second purpose (b), and as regards transactions of all kinds there may be special cases in which it is impossible to get a duplicate receipt signed by the payee, or in which it may not be worth while to go to the trouble of getting one, and in all such cases a suitable certificate may be a very satisfactory substitute for the original receipt.

4. But a certificate of the kind referred to in code para 1843 is not at all suitable for the purpose; it would be absurd to accept such certificates; it would in fact be a direct encouragement to fraud on the part of cashiers. What is required is independent evidence of the bona fides of the cash book entry, and it is absurd to attempt to justify the entry by certificate that the entry exists.

1654
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5. The only sort of certificate that is of any real value is a certificate by a responsible and trustworthy person to the effect that to his personal knowledge the amount has been paid as recorded in the cash book and that he has satisfied himself that no part of the payment is covered by any other voucher; or it might be sufficient for the person to certify that he had personally satisfied himself that the payment had been made as recorded etc. etc.

6. I am quite prepared to accept, in lieu of missing vouchers, certificates in some such terms as these if authorised by Government to do so, and a good deal of trouble would, I think, be avoided if I were allowed to accept them; but the terms of the certificate, the classes of cases in which it may be admitted, the classes of officers whose signature is to be considered sufficient, either with or without countersignature by some superior officer, and the money limit if any, should, I think, be prescribed by Government.

7. The abnormally frequent resort to certificates in any particular division would of course have to be noticed as a probable indication of carelessness.

8. The particular charge now in question will be passed if Government so desires, either with or without any further certificate as Government may direct.

12/1/14

(Enclosed)

12/1/14
C. 43

fr. Aug 24 3 w 24.1.90
B. 3344 w 8 16.12.90
Munich 1700 7.4.91

P.W. C. 4139

Ord 15-4-9

Inc 1

In the event of his
proposals being accepted,
the examinee should be
ordered to pass on the following
points, - vide para 6 of
his note: -

(1) The terms of the certificate
which should be given
in lieu of a winning
voucher.

(2) The classes of places in
which such certificates
may be admitted.

(3) The classes of officers
whose signature is to be
considered sufficient, either
with or without counter-
signature by some superior
officer.

(4) The money limit.

With regard to these
points, the following rules
might perhaps be pre-
scribed -

(1)

Sp. Aug 243W d/24.1.90.
 B. 3344W d/16.12.90
 memo no 17800 d/17.4.91

(1) The certificate to be to the effect that the officer concerned has personally satisfied himself that the payment has been made as recorded in the cash book, & that no part of the payment is covered by any other voucher.

(2) Such certificates to be admitted in the case of payments of all kinds not exceeding Rs. 10 for which vouchers are not forthcoming - Cases of missing vouchers for payments of over Rs. 10 to be reported for the orders of Govt. (In the case of telegrams perhaps no money limit need be prescribed, as certificates or office copies of such should always be retained in an office, & telegrams rarely cost more than 10 Rs.)

(3) The certificate to be signed by the disbursing

officer, if the disbursing officer is a subordinate, it should be countersigned by the Sr. Surg. If he is an Engineer officer, no counter signature will be required.

4 - This is covered by

(2) - $\frac{15}{8}$

For order whether a G.O. may be dropped to the above effect -

The G.O. might conclude by authorising the Sr. to pass the cheque for the telegram sent by the Surg. of Works, Panipat for which a receipt is not now forthcoming.

Cu

Vouchers not exceeding 17.4.91
 Also do not to be in Ex.
 Except for Salt - Telegrams & Postage & telegrams - that the cases of missing vouchers should be so few that the Rs. 10 limit might be adopted (including telegrams)
 17.4.91

No. 1154 27 April 1891 Genl Secy

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Letter from the Supt. of } H.E. 2 C.E. 4/27 April 1891
of Works No. I Periyar Divn.
Office Note from the }
Examiner P.W. Secy } 2210 14 April 1891.

1154/a
The Government
approves the proposals
the Examiner P.W. Secy
and prescribes the follow-
-ing rules for the
submission of certificates
in lieu of missing
vouchers.

(1) The certificate will be
to the effect that the
officer concerned has
personally satisfied
himself that the payment
has been made and
recorded in the Cashbook
and that no part of the
payment is covered
by

by any other voucher.

(2) Such certificates will be admitted in the case of payments of all kinds not exceeding Rs 10 for which vouchers are not forthcoming. Cases of missing vouchers for payments of over Rs 10 will be reported for the orders of Govt.

(3) The certificate will be signed by the disbursing officer, and if the disbursing officer is a subordinate it must be countersigned by the Executive Engineer of the Division. No counter-signature will be required to a certificate signed by an officer of the Engineer establishment.

2. The frequent resort to certificates in lieu of vouchers in any particular division will be brought to the notice

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notice of Government by the Examiner.

3. The charge for the telegram referred to in the letter from the Supt. of Works Periyar Project above recorded will be admitted by the Examiner on the certificate already submitted.

100B
18.4.91

ABT

To.
Suptg. Engrs
C.A. to Govt
Supt. of Works P. Project
Ctn: Engr for Lingay P. 115
Enr. P. W. Accts.

CM

~~Att~~
✓

RMH

10/14- 025 105.14
Hwy. 22 10 91
20.23 10 91

222-4-71

Ans

1154
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4139

30.4.14

1890.

Public Works Department.

28/4

No.

Dated

Despatched

Received

27.4.91. No 1154W.

SUBJECT.

Vouchers.

Prescribing certain
rules for the submission
of certificates in lieu
of missing

190
14

(11)

29/4/14 27/4