

§ 28A-21-5. Vouchers presumptive evidence.

Vouchers, without other proof, are presumptive evidence of disbursement, unless impeached. If lost, the accounting party must, if required, make oath to that fact setting forth the manner of loss, and state the contents and purport of the voucher. (C.C.P., s. 480; Code, s. 1401; Rev., s. 101; C.S., s. 107; 1973, c. 1329, s. 3.)