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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 3701	Press Mis.
561-62	
Dated 26. 11	1868.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
26th November 1868.*

No. 361. Read the following Circular from the Government of India, Public Works Department, (Account,) dated Simla, 15th September 1868, No. 81 :—
Wages of absent work-people.

Read again Public Works Department Resolution Nos 701—10 A., dated 18th July 1867.

OBSERVATIONS.—It has lately been brought to the notice of the Government of India, that a mode of payment for daily labour which has been occasionally adopted, is for the disburser of the sub-division to draw cheques for the amounts duly payable to the labourers, as known from the authorised sources of muster rolls and day books, and to give those cheques to the Moonshees or other subordinates who then actually pay the labourers, while the disburser at once enters the amounts of the cheques in his cash book as payments for labour for the works concerned. The subordinates who receive the cheques do not keep any account, they being regarded as temporary agents who receive an amount and pay the whole away at once, for whom to open and keep an account would be mere needless trouble without any actual advantage.

2. Irrespective of the question of a departure from the Code orders being involved, this arrangement has the defect of failure to provide for the accounting or record of non-payments owing to absentees. This defect, it is recognised, could be remedied by the proper entries in the disburser's cash book, quite as well as by requiring the subordinates to keep up imprest cash books and enter only the sums actually paid away.

3. But a consideration of the subject and of the rules and checks laid down regarding it, tends to show that it is not mainly on such rules or checks that reliance should be placed for watch over such a matter as the adjustment of payments to absentees. In the normal scrutiny and audit of account of daily labour, there is no real valid voucher given to the auditing authority, for the actual voucher is the muster roll, and this document does not, it is understood, ever accompany accounts as a voucher for audit.

4. Hence, on the one hand, it is conjectured that it is not the practice, whether the disbursements be recorded in divisional cash books or in subordinates' imprests, to make any entries showing the retention of sums due to absentees, or the subsequent payments to those absentees. And, on the other hand, it is believed that the real check in the matter lies in the scrutiny of muster rolls by the Executive Engineers, or disbursers, who have access to them, and in other general arrangements for supervision by them.

5. The question is one of considerable importance, and it is desirable to learn what really are the arrangements in force, in various places, regarding it; whether, for instance, a subsidiary absentee cash book or account current is kept up by subordinates.

6. His Excellency the Governor General in Council therefore requests that enquiry may be made by the Local Governments and Administrations into the arrangements in force in their respective Provinces, connected with the treatment in account of the petty sums unpaid to absentees, and that the result of such enquiry, together with the views of the Local Governments and Administrations on the subject, may be communicated to the Government of India in this Department. No detailed report of the practice in each division is required by the

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26th November 1868.*

Government of India, but merely a brief explanation of the practice or practices generally current under each Local Government.

ORDER.—Ordered that a copy of these observations be forwarded to the Local

Governments of Bengal, North-Western Provinces, and Punjab;
Chief Commissioners of Central Provinces, Oudh, and British Burmah;
Resident at Hyderabad;
Commissioner of Mysore;
Agent, Governor General, for Central India, and Rajpootana.

Governments and Administrations noted in the margin for the object stated in the last paragraph.

(Signed) C. H. DICKENS, Colonel. R. A.
Secretary to the Government of India.

Read also the following Extracts from the replies to the above Resolution:—
From the Secretary to the Government of Bengal, in the Public Works Department, dated 1st October 1867, No. 86T.

2. * * * the Controller of Public Works Accounts reports that the quantity of work executed by daily labour in this Province is small, the usual system being task-work or petty contract work.

3. It further appears, from replies received from some Executive Engineers, who were referred to by the Controller, that, where works are executed by daily labour under the immediate supervision of a Subordinate, and the labourers are paid daily, the numbers entered in Day-books are taken as the number of persons paid, and that, in these cases, there are no absentees.

4. In some cases, as at the Burrakur Bridge, the labourers are paid every fifteen days, the number being taken twice a day; the Pay Lists are prepared from these Rolls, and in the event of any one not claiming his pay at the usual time of payment, the amount is put aside, and if claimed within a day or two, as is usually the case, is paid to the labourer, otherwise the amount is debited as refunds.

5. In the Midnapoor Division the pay of absentees is paid to the Head-men or Sindars to whom they are brought to the works.

From the Secretary to the Government of the North West Provinces, in the Public Works Department, dated 19th February 1868, No. 884.

2. * * * The reports from the greater number of Divisions show that either daily labour is never employed, or only so through the medium of Head-men of gangs, who receive the wages of the entire gangs. In those Divisions in which there are direct dealings with the daily labourers, a rare practice even in them, the Subordinate disbursers either render an Account Current or Imprest Account, and any sums which may not happen to be claimed are, after the expiration of one or two months, re-credited to the Executive Engineer, and this seems to this Government the most convenient plan.

From the Secretary to the Government of the Punjab, in the Public Works Department, dated 4th February 1868, No. 786.

1. * * * In those Divisions in which works are not exclusively carried on by contract or job work, the wages of absentees are, as a rule, kept in deposit, capable of check by the entries in the Muster Rolls, and after a certain period, which varies in different Divisions, are credited to Government and paid into treasury. It does not appear that in any Division any special record of the absentees, and of the wages due to them, is kept, beyond that contained in the Muster Rolls.

2. In the 1st Circle, payment of labour by the day is rare. Where this mode of payment is employed (on the Sohan Bridge), the practice is not to charge the wages due to work-people till they are actually paid.

*Proceedings of the Madras Government, Public Works Department,
26th November 1868.*

From the Secretary to the Chief Commissioner of the Central Provinces, in the Public Works Department, dated 16th November 1867, No. 378.

JUBBULPOOR CIRCLE.

Saugor Division.—* * * Should there be any absentees, their dues are not shown as disbursed, but brought forward on the next pay-day, when, if the men are present, they are paid; otherwise, the sum is credited to the work concerned under head of "Unclaimed Wages."

Jubbulpoor Division.—* * * Where daily labour is employed, Muster Rolls are kept, and payments made by the disburser to the Moonshee on the works, who pays direct to the coolies. The wages of those that are absent are paid to the mate or ganger for payment to the concerned.

NAGPOOR CIRCLE.

Kamptee Division.—The labourers on works in this Division are mustered daily by a European Subordinate, and the muster recorded in a Time Sheet, a daily report of which is sent to the Executive Engineer. The Time Sheets are closed at the end of each week, and submitted to the Executive Engineer for check and comparison, and then made over to the Banker of the Division for disbursement of the wages to the work-people. The sheets are then returned to the Executive Engineer, and the wages of absentees retained by the Banker for a fortnight, at the expiration of which, all sums remaining unclaimed are paid into the Treasury by the Executive Engineer as "Miscellaneous Imperial Receipts."

GODAVERY CIRCLE.

1st Barrier Division.—* * * When a Pay List or Muster-Roll is being paid, the items disbursed are checked off on the margin, those remaining unpaid remain blank and recorded at foot of Pay List and Muster-Roll, and both papers and unpaid money returned to Sub-Divisional Office, when the amount paid is alone entered in the Cash Book of the disburser, the balance being considered payable when called for.

From the Secretary to the Chief Commissioner of British Burmah, in the Public Works Department, dated 25th April 1868, No. 80—19 A.

* * * Charges are only made in the accounts when actual payment takes place; and short payments of wages (in the absence of the parties to whom due) consequently go to reduce the cost of the works on which the men have been employed.

From the Officiating Secretary to the Chief Commissioner of Oudh, in the Public Works Department, dated 31st October 1867, No. 1,906.

7. Where daily labour is employed, the payments are made weekly (or at longer intervals) on certain fixed days, well known by the employes of the several Divisions, and are superintended by the Executive Engineer himself, or by an Assistant Engineer.

8. Under these circumstances, owing to the small number of daily labourers, the intervals between payments, and the supervision exercised by trustworthy and responsible Officers, the difficulties connected with the subject under discussion are reduced to a minimum.

From the Secretary to the Resident at Hyderabad, in the Public Works Department, dated 5th October 1867, No. 136.

2. * * * Where coolies and skilled workmen are paid by the day and week respectively, the Overseer in charge submits a memorandum showing the number of workmen present at muster, with rates of wages and amount, and on this being approved of, an order is issued by the Executive Engineer to the Cashier to disburse the amount. The Cashier or his Assistant takes the money the same evening to the appointed place and disburses the wages due to each man on his name being

*Proceedings of the Madras Government, Public Works Department,
26th November 1863.*

called out by the Overseer; the money brought by the Cashier is always counted before payment is begun, and the pay of any absentee at once returned, the actual amount disbursed only being entered in the statement or voucher which is countersigned by the Overseer and handed over to the Cashier to file with the cash Book.

Any absentees re-appearing at a subsequent day, have their claims enquired into, and if correct, and if a reasonable excuse is presented for their absence, the amount is paid and entered in the memorandum or voucher. In the daily system, an absentee, except sent elsewhere on duty, as a rule would forfeit his wages, and a man is seldom missing in consequence.

From the Governor General's Agent for the States of Rajpootana, dated 15th October, 1867, No. 709.

The payments are made by the disbursers from the Muster Rolls, the amount actually paid being entered in the Cash Book, and the names of the absentees, and the sums due to them, being entered in an "Unclaimed Wages" book, and paid away as arrears on the labourers presenting themselves.

From the Governor General's Agent for Central India, dated 5th October 1867, No. 15 A-293.

*** The names of absentees, and the sums due to them, are entered in an "Unclaimed Wages" book at the time of the disbursal of wages according to the Muster Roll, and the absentees are paid up on their presenting themselves, the charge in such cases being entered as "Arrears."

2. Major Cadell states that, in his opinion, all unclaimed wages should be credited to Government on the expiry of two months from the date on which they ought to have been disbursed, and in this suggestion I would beg to concur, as its adoption will be a strong check on irregularities in this matter.

From the Officiating Commissioner of Mysore, dated 23rd October 1867, No. 4,043-103.

2. In para. 2 of his letter No. 4,879-166, the Chief Engineer of Mysore describes the practice generally prevailing in this Province in disbursing the pay of work-people and accounting for it:—

From the Chief Engineer of Mysore, dated 1st October 1867, No. 4,879-166.

2. *** The nominal rolls of daily labour are written up every morning by the Maistree in charge of the parties, and checked by the Sub-Division Overseers, and by the Inspecting Officers (Executive and Assistant Engineers) when they visit the works. Every ten days Pay Lists are prepared from the Muster Rolls, showing the name of every cooly and the number of days for which pay is due to each. According to these Pay Lists the cash disbursers pay up to the coolies themselves the wages due, entering the word "paid" against each cooly who receives his pay, and omitting the word against absentees. When the payments are completed, the disbursers attach at foot of the list a certificate to the effect that he has disbursed the amount entered as paid. When submitting his Imprest Cash Sheet, the disbursers forwards these certified Pay Lists as vouchers in support of the disbursements shown, retaining the nominal roll for record in the Sub-Division. These Pay Lists are checked by the Division Accountant by comparing them with the daily reports of labour, and with the entries in the Imprest Cash Sheets, and if found correct, the payments are brought into the Division Cash Book. From this it will be understood that no payments are made on account of absentees, who are simply marked off as "absent," their pay being included as

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26th November 1868.*

"arrears due" in the daily reports, and brought forward in the next Pay Lists. There are no cases of wages remaining unclaimed. In such a case, however, the amount would simply not be disbursed, and thus would be a saving to the work.

OBSERVATIONS.—The Governor General in Council observes that in some Divisions the practice obtains of charging the whole of the wages due at any time of payment against the work concerned, whether paid away or not, and afterwards, if the money then remaining unpaid is not claimed within a certain period, of crediting such amount to Government as "Refunds." This is erroneous, and it should be observed as a rule, that all debits to works for labour should consist solely of the actual cash disbursed, and that in no case should unpaid wages be charged to a work.

2. The plan followed in Mysore, of recording all wages earned in regular Muster Rolls, and of writing *paid* against all wages paid away, is a good and convenient method, and might, the Governor General in Council considers, be recommended for adoption generally. Wherever experience shows some such plan to be necessary, wages earned, but not paid away, may be carried to a separate account and placed on its Debtor side. Whenever these wages are paid, they should appear as such on the Creditor side of the separate account, as well as in a Muster Roll recording the regular payments of the same period. This would prevent loss to any individual labourer to whom money was due.

3. This arrangement is convenient and simple, but whether the separate account, above referred to, be kept or not, there should be no difficulty in charging off any payments made in arrears to the proper head.

4. With regard to the non-payment, after a certain period, of unclaimed wages, His Excellency is of opinion that it would not be desirable to decline to pay such demands as could be shown to be really due; but that there could be no objection to work-people being informed that Executive Engineers would not hold themselves responsible for the payment of wages that have been due for more than six months.

• ORDER.—Ordered, that a copy of the foregoing be forwarded to the Local Governments of Bengal, North-Western Provinces, and Punjab. Chief Commissioners, Oudh, Central Provinces, and British Burmah. Commissioner, Mysore. Resident, Hyderabad. Agents to the Governor General, Central India, and Rajpootana.

2. Ordered also, that a copy, together with Public Work Department Resolution No. 701—10 A, dated 18th July 1867, be forwarded to the Governments of Madras and Bombay for information.

(Signed) C. H. DICKENS, Colonel, R. A.,
Secretary to the Government of India.

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

No. 562.

ORDER THEREON, 26th November 1868, No. 3701.

Communicated to the Superintending Engineers.

ACCOUNT, No. 38.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Superintending Engineers.
To Captain R. B. Kennedy.
To the Controller of Public Works Accounts.

Exd. S. T. Augustin.

Court of 1868 Madras.

PUBLIC WORKS.

To

THE SUPERINTENDING ENGINEERS,

&c. &c. &c.

Dated November, 26th.

Recd.

E. S.

G. O., 26th November 1868, No. 3,761.

NOVEMBER.

Nos. 561-562

Wages of absent work-people.—Circular from the Government of India regarding the manner in which wages of absent work-people should be dealt with, communicated to the Officers concerned.

No. 77/A.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

Account.

SIMLA, the 18th July 1867.

Wages of absent workpeople.

OBSERVATIONS.—It has lately been brought to the notice of the Government of India that a mode of payment for daily labour which has been occasionally adopted, is for the disburser of the sub-division to draw cheques for the amounts duly payable to the labourers, as known from the authorized sources of muster rolls and day books, and to give those cheques to the Moonshes or other subordinates who then actually pay the labourers, while the disburser at once enters the amounts of the cheques in his cash book as payments for labour for the works concerned. The subordinates who receive the cheques do not keep any account, they being regarded as temporary agents who receive an amount and pay the whole away at once, for whom to open and keep an account would be mere needless trouble without any actual advantage.

2. Irrespective of the question of a departure from the Code orders being involved, this arrangement has the defect of failure to provide for the accounting or record of non-payments owing to absentees. This defect, it is recognized, could be remedied by the proper entries in the disburser's cash book, quite as well as by requiring the subordinates to keep up imprest cash books and enter only the sums actually paid away.

3. But a consideration of the subject and of the rules and checks laid down regarding it tends to show that it is not mainly on such rules or checks that reliance should be placed for watch over such a matter as the adjustment of payments to absentees. In the normal scrutiny and audit of account of daily labour, there is no real valid voucher given to the auditing authority, for the actual voucher is the muster roll, and this document does not, it is understood, ever accompany accounts as a voucher for audit.

4. Hence, on the one hand, it is conjectured that it is not the practice, whether the disbursements be recorded in divisional cash books or in subordinates' imprests, to make any entries showing the retention of sums due to

absentees or the subsequent payments to those absentees. And, on the other hand, it is believed that the real check in the matter lies in the scrutiny of muster rolls by the Executive Engineers, or disbursers, who have access to them, and in other general arrangements for supervision by them.

5. The question is one of considerable importance, and it is desirable to learn what really are the arrangements in force, in various places, regarding it; whether, for instance, a subsidiary absentee cash book or account current is kept up by subordinates.

6. His Excellency the Governor General in Council therefore requests that enquiry may be made by the Local Governments and Administrations into the arrangements in force in their respective Provinces, connected with the treatment in account of the petty sums unpaid to absentees, and that the result of such enquiry, together with the views of the Local Governments and Administrations on the subject, may be communicated to the Government of India in this Department. No detailed report of the practice in each division is required by the Government of India, but merely a brief explanation of the practice or practices generally current under each Local Government.

ORDER.—Ordered that a copy of these Observations be forwarded to the

Governments of Bengal, North-Western Provinces, and Punjab.
Chief Commissioners of Central Provinces, Oudh, and British Burmah.
Resident at Hyderabad.
Commissioner of Mysore.
Agents, Governor General, for Central India, and Rajpootana.

Local Governments and
Administrations noted in
the margin, for the object
stated in the last paragraph.

(Signed) C. H. DICKENS, *Colonel, R. A.,*
Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

Account.

To

No. A.

Dated Simla, the 18th July 1867.

Received

Enquires what arrangements are in force for the treatment in account of the petty sums unpaid to absentees.

289/8674-1661

CIRCULAR No. 81 PUBLIC WORKS.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.

SIMLA, SEPTEMBER 15, 1868.

Wages of absent work-people.

Read again:—

Public Works Department Resolution Nos. 701—10 A, dated 18th July 1867.
Read also the following extracts from the replies to that Resolution:—

No. 86T, dated 5th October, 1867.
From COLONEL J. E. T. NICOLLS, R. E., Secy. to the Govt. of Bengal, in the P. W. Dept.

1. * * * the Controller of Public Works Accounts reports that the quantity of work executed by daily labour in this Province is small, the usual system being task-work or petty contract work.

2. It further appears from replies received from some Executive Engineers who were referred to by the Controller, that, where works are executed by daily labour under the immediate superintendence of a Sub-ordinate, and the labourers are paid daily, the numbers entered in Day-books are taken as the number of persons paid, and that, in these cases, there are no absentees.

3. In some cases, as at the Burrakur Bridge, the labourers are paid every 15 days; the number being taken twice a day; the Pay Lists are prepared from these Rolls, and in the event of any one not claiming his pay at the usual time of payment, the amount is put aside, and if claimed within a day or two, as is usually the case, is paid to the labourer, otherwise the amount is debited as refunds.

4. In the Midnapoor Division the pay of absentees is paid to the Head-men or Sirdars by whom they are brought to the works.

No. 854, dated 19th February, 1868.
From COLONEL C. J. HODGSON, R. E., Secy. to the Govt. of the N. W. P., in the P. W. Dept.

1. * * * The reports from the greater number of Divisions show that either daily labour is never employed, or only so through the medium of Head-men of gangs, who receive the wages of the entire gangs. In those Divisions in which there are direct dealings with the daily labourers, a very rare practice even in them, the Subordinate disbursers either render an account Current or Imprest Account, and any sums which may not happen to be claimed are, after the expiration of one or two months, re-credited to the Executive Engineer, and this seems to be the Government the most convenient plan.

No. 756, dated 4th February, 1868.
From COLONEL R. MACLAGAN, R. E., Secy. to the Govt. of the Punjab, in the P. W. Dept.

1. * * * In those Divisions in which works are not exclusively carried on by contract or job work, the wages of absentees are, as a rule, kept in deposit, capable of check by the entries in the Muster-Rolls, and after a certain period, which varies in different Divisions, are credited to Government and paid into Treasury. It does not appear that in any Division any special record of the absentees, and of the wages due to them, is kept, beyond that contained in the Muster-Rolls.

2. In the 1st Circle, payment of labour by the day is rare. Where this mode of payment is employed (on the Sohan Bridge), the practice is not to charge the wages due to work-people till they are actually paid.

No. 378, dated 16th November, 1867.

From MAJOR C. POLLARD, R. E., *Secy. to the Chief Commr. of the Central Provinces, in the P. W. Dept.*

JUBBULPOOR CIRCLE.

Saugor Division.—* * * Should there be any absentees, their dues are not shown as disbursed, but brought forward on the next pay-day, when, if the men are present, they are paid; otherwise, the sum is credited to the work concerned under head of "Unclaimed Wages."

Jubbulpoor Division.—* * * Where daily labour is employed, Muster Rolls are kept, and payments made by the disbursers to the Moonshee on the works, who pays direct to the coolies. The wages of those that are absent are paid to the mate or ganger for payment to the concerned.

NAGPOOR CIRCLE.

Kamptee Division.—The labourers on works in this Division are mustered daily by a European Subordinate, and the muster recorded in a Time Sheet, a daily report of which is sent to the Executive Engineer. The Time Sheets are closed at the end of each week and submitted to the Executive Engineer for check and comparison, and then made over to the Banker of the Division for disbursement of the wages to the work-people. The sheets are then returned to the Executive Engineer, and the wages of absentees retained by the Banker for a fortnight, at the expiration of which, all sums remaining unclaimed are paid into the Treasury by the Executive Engineer as "Miscellaneous Imperial Receipts."

GODAVERY CIRCLE.

1st Barrier Division.—* * * When a Pay List or Muster-Roll is being paid, the items disbursed are checked off on the margin, those remaining unpaid remain blank and recorded at foot of Pay List and Muster-Roll, and both papers and unpaid money returned to Sub-Divisional Office, when the amount paid is alone entered in the Cash Book of the disbursers, the balance being considered payable when called for.

No. 80—19 A, dated 25th April, 1868.

From COLONEL A. FRASER, R. E., *Secy. to the Chief Commr. of British Burmah, in the P. W. Dept.*

* * * Charges are only made in the accounts when actual payment takes place; and short payments of wages (in the absence of the parties to whom due) consequently go to reduce the cost of the works on which the men have been employed.

No. 1906, dated 31st October, 1867.

From CAPTAIN A. M. LANG, R. E., *Offg. Secy. to the Chief Commr. of Oudh, in the P. W. Dept.*

7. Where daily labour is employed the payments are made weekly (or at longer intervals) on certain fixed days, well known by the employees of the several Divisions, and are superintended by the Executive Engineer himself, or by an Assistant Engineer.

8. Under these circumstances, owing to the small number of daily labourers, the intervals between payments, and the supervision exercised by trustworthy and responsible Officers, the difficulties connected with the subject under discussion are reduced to a minimum.

No. 136, dated 5th October, 1867.

From MAJOR G. PRICE, *Secy. to the Resident at Hyderabad, in the P. W. Dept.*

* * * Where coolies and skilled workmen are paid by the day and week respectively, the Overseer in charge submits a memorandum showing the number of men present at muster, with rates of wages and amount, and on this being approved of, a voucher is issued by the Executive Engineer to the Cashier to disburse the amount. The Cashier or his Assistant takes the money the same evening to the appointed place and disburses the wages due to each man on his name being called out by the Overseer; the money brought by the Cashier is always counted before payment is begun, and the pay of any absentee at once entered in the statement or voucher which is countersigned by the Overseer and handed over to the Cashier to file with the Cash Book.

Any absentees re-appearing at a subsequent day, have their claims enquired into, and if correct, and if a reasonable excuse is presented for their absence, the amount is paid and entered in the memorandum or voucher. In the daily system, an absentee, except sent elsewhere on duty, as a rule would forfeit his wages, and a man is seldom missing in consequence.

No. 709, dated 15th October, 1867.

From COLONEL W. F. EDEN, *Governor General's Agent for the States of Rajpootana.*

The payments are made by the disbursers from the Muster-Rolls, the amount actually paid being entered in the Cash Book, and the names of the absentees, and the sums due to them, being entered in an "Unclaimed Wages" book, and paid away as arrears on the labourers presenting themselves.

No. 15A, dated 5th October, 1867.

From COLONEL R. J. MEADE, *Governor General's Agent for Central India.*

* * * The names of absentees, and the sums due to them, are entered in "an Unclaimed Wages" book at the time of the disbursement of wages according to the Muster-Roll, and the absentees are paid up on their presenting themselves, the charge in such cases being entered as "Arrears."

2. Major Cadell states that, in his opinion, all unclaimed wages should be credited to Government on the expiry of two months from the date on which they ought to have been disbursed, and in this suggestion I would beg to concur, as its adoption will be a strong check on irregularities in this matter.

No. 105, dated 23rd October, 1867.

From C. SAUNDERS, Esq., *Officiating Commissioner of Mysore.*

2. In para. 2 of his letter No. 117, the Chief Engineer of Mysore describes the practice generally prevailing in this Province in disbursing the pay of work-people and accounting for it.

No. 107, dated 1st October, 1867.

From MAJOR R. H. SANKEY, R. E., *Chief Engineer of Mysore.*

* * * The nominal rolls of daily labour are written up every morning by the Master in charge of the parties, and checked by the Sub-Division Overseers, and by the Inspecting Officers (Executive and Assistant Engineers) when they visit the works. Every ten days Pay-Lists are prepared from the Muster-Rolls, showing the name of every coolie and the number of days for which pay is due to each. According to these Pay-Lists the cash disbursers

pay up to the coolies themselves the wages due, entering the word "paid" against each cooly who receives his pay, and omitting the word against absentees. When the payments are completed, the disburser attaches at foot of the list a certificate to the effect that he has disbursed the amount entered as paid. When submitting his Imprest Cash Sheet, the disburser forwards these certified Pay-Lists as vouchers in support of the disbursements shown, retaining the nominal roll for record in the Sub-Division. These Pay-Lists are checked by the Division Accountant by comparing them with the daily reports of labour, and with the entries in the Imprest Cash Sheets, and if found correct, the payments are brought into the Division Cash Book. From this it will be understood that no payments are made on account of absentees, who are simply marked off as "absent," their pay being included as "arrears due" in the daily reports, and brought forward in the next Pay-Lists. There are no cases of wages remaining unclaimed. In such a case, however, the amount would simply not be disbursed, and thus would be a saving to the work.

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OBSERVATIONS.—The Governor General in Council observes that in some Divisions the practice obtains of charging the whole of the wages due at any time of payment against the work concerned, whether paid away or not, and afterwards, if the money then remaining unpaid is not claimed within a certain period, of crediting such amount to Government as "Re-funds." This is erroneous, and it should be observed as a rule, that all debits to works for labour should consist solely of the *actual cash disbursed*, and that in no case should unpaid wages be charged to a work.

2. The plan followed in Mysore, of recording all wages *earned* in regular Muster-Rolls, and of writing *paid* against all wages paid away, is a good and convenient method, and might, the Governor General in Council considers, be recommended for adoption generally. Wherever experience shows some such plan to be necessary, wages earned, but not paid away, may be carried to a separate account and placed on its Debtor side. Whenever these wages are paid, they should appear as such on the Creditor side of the separate account, as well as in a Muster-Roll recording the regular payments of the same period. This would prevent loss to any individual labourer to whom money was due.

3. This arrangement is convenient and simple, but whether the separate account above referred to be kept or not, there should be no difficulty in charging off any payments made in arrears to the proper head.

4. With regard to the non-payment, after a certain period, of unclaimed wages, His Excellency is of opinion that it would not be desirable to decline to pay such demands as could be shown to be really due; but that there could be no objection to work-people being informed that Executive Engineers would not hold themselves responsible for the payment of wages that have been due for more than six months.

ORDER.—Ordered, that a copy of the foregoing be forwarded to the Governments of Bengal, North Western Provinces, and Punjab, Chief Commissioners, Oudh, Central Provinces, and British Burmah, Commissioner, Mysore, Resident, Hyderabad, Agents to the Governor General, Central India, and Rajpootana, Local Governments and Administrations noted in the margin, for information and guidance.

Ordered also, that a copy, together with Public Works Department Resolution Nos. 701—10 A, dated 18th July 1867, be forwarded to the Governments of Madras and Bombay for information.

(Signed) C. H. DICKENS, Colonel, R. A.,
Secy. to the Govt. of India.

J. M. Macaulay, C. E.,
Offg. Asstt. Secy. to the Govt. of India.

To the Secy to the Govt
of Madras, P.M. Dept

P. 97. 1268 Dept.
(8) No. 4245

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.

To

CIRCULAR No. 81 PUBLIC WORKS.

Dated SIMLA, September 15, 1868.

Received - Nov. 1 ..

Enc: 1

No. 3701 - 26 November 1868

Remarks on the treatment on account of petty
sums remaining unpaid owing to the absence of
work-people.

With an Order

Copy to be sent to the

*The Secy to the Govt.
of the N. W. Provinces
Contractors*

Recd 27/11/68

16 Nov 1868

Communicated to the Superintending Engineer

[Signature]

2095 Nov 1868 Or. 14m

561-562
No 4295
Govt. of 1868 Madras.

PUBLIC WORKS.

To the Superintending Engineer

&c., &c., &c.

Dated . . . th.

Recd.

Encl. 1

G. O. 26th Nov 1868, No 374

Nos. 561-562

Wages of absent Wah-people. Cir-
-cular from the Govt of India re-
-garding the manner in which
wages of absent work-people
should be dealt with - comes to
the Govt concerned.