

C. O. 1183 W. 2.5.87
No. 2001 W. 26th July/87.

The explanations of the
Eng. Engr. Vizagapatam
Division are accepted.

In future all payments
for labor made by any
person below the rank
of a sub. divisional officer
must be attested by one
witness as regards the
total sum disbursed
at one time. The Secy Code
Committee will take the necessary
steps to enter this ruling in the Code.

S. C. I. C. ✓
Engr. V. Kes
24/7

FROM *G. T. Walsh Esquire*
THE SUPERINTENDING ENGINEER
FIRST CIRCLE.
TO
THE CHIEF ENGINEER
FOR IRRIGATION.
Public Works Department

DATED 11th
DESPATCHED 13th July 1887
RECEIVED 19.7.87

No. 143 V. 2.
ENCLOSURES. 2
No. 2001 W. 26th July/87
SUBJECT.

Inspection notes of
the Vizagapatam Di-
vision by the Deputy Examin-
Submits the Division
Officer's explanation
for the discrepancies
noted in the

For orders - only
in which the only
provision which has been
made is that the
particulars of the
the other matters are
substantially correct
27/7/87

in see
24/8 29/7

with order

25/6/87
22/7/87
C. O. 20.7.87

No. 627

Wnigapntam Division Office

Waltair 27th June 1887.

From

The Executive Engineer

To,

Wnigapntam Division

The Superintending Engineer

First Circle, Dowlaishuram.

Sir,

I have the honor to state in reply to your No. 11842. dated 21st June 1887 that the payment of Rs 85-14 Sub Divisional allowance to Mr. Lewis was made in due course on his having taken charge of the Wnigapntam Sub Division the Assistant Engineer having 3 months sick leave and entered in the Salary Bill for September. This was not received audited and the disallowance known till the 10th November when two more months' allowances had already been disbursed. I naturally hesitated to retrench Mr. Lewis who was working hard on the Pottinghi Ghat to my satisfaction a peculiarly unhealthy locality this to him large

amount
unpaid

see
at 29

with order

amount.

2. While disposed to give every effect to the Examiner's instructions I would at the same time observe that it acts prejudicially to work if Subordinates have their pay withheld for long periods when it is claimable under the rules of the Department and they are employed in unhealthy and remote places where they have a difficulty in getting necessaries.
3. The grounds of the retrenchment were such as I could not make clear to the Subordinate.
4. The other non-retrenchment of Rs 49.12.7 occurred when it was not thought that and it would take the time it happened to do and the enormous delay in the transit of letters through the Post Office to and from this District was not taken into calculation.
5. As to para 11 from the demands for the Patnighri Ghat and Koraput Road leaving only one

one Upper Subordinate for the whole of the work of the rest of the District, pressure caused by flood damage to Minor Irrigation Works, and the impossibility of getting a temporary Surveyor outside the Department, the Collector had to be informed that the Rs 135 contributed was mispent.

6. Almost all the certificates on accounts current between October and January were signed which used to be formerly considered sufficient. A form M64A has been filled for February to April accounts and sent to the Examiner and in making it out I noticed some of my initials already in the Register of Works.

I have the honor to be
Sir

Your Most Obedt. Servt.

Attraced Lt. Col. R. C.

Exe: Engr. Wriag. Dr.

108 V.2.

From.

1-7-87

The Executive Engineer
Vizagapatam Division.

To.

The Supg. Engineer.
Dowlaisheram.

Dated 27.

Recd 28

June / 87

No. 627

E.2

Inspection Notes of Deputy

Examiner P. W. & accounts

Submits further explanation

on.

Enclosure to Letter

No 143 V.2 d/11th July 1887

to Chief Engineer P.W.D.

5-7-87

No. 493

Vizagapatam Division Office

Waltair 13th June 1887.

From

The Executive Engineer
Vizagapatam Division

To,

The Superintending Engineer
First Circle, Dowlaisheram.

Sir

I have the honor to state in reply to the Report by the Examiner on this Office No. 1183 2nd May & your No. 86 A.L. dated 2nd instant that the large balance noticed in September was not of my causing as I was not in charge. The season of October and November's balances being large was the unusual rainfall during them, almost without intermission, which stopped nearly all works for a period impossible to foresee. The balance for December was also affected from this cause, as Irrigation repairs had to be postponed as long as the rivers con-

continued in flood. That the balances kept as low as is consistent with being able to meet liabilities is shown by its having been necessary to apply for supplemental credits in February and May.

2. I am not in favor of any attestation to be attached to Muster Rolls Form M4 as I do not consider it would be any real additional security. Payments are seldom or ever made of large amounts except by permanent upper Subordinates who very often it is a mere accident are not in charge of Sub Divisions, and if they are not to be trusted as beyond the suspicion of fabricating these lists they are undeserving of being retained in the Department. The forms are too numerous and complicated, as it is, in my opinion.

3. The cancellation of measurement sheets is I would observe not

not prescribed in Standing Order 158 referred to by the Examiner. The sheets are copies, and it is the measurement books that have under the order to be cancelled.

4. Regarding the payment of Rs 212 to unsanctioned Establishment I would mention that there having been no Office Establishment provided for the Assistant Engineer Moraput Sub Division clerks had to be appointed ^{before any time} without delay to allow of any accounts being prepared. Their employment which was not my doing cannot have been ^{entirely} irregular as all charges on their account have been since admitted but from the Examiner's Office overlooking an exemption which Government made of Posting Establishments from Examination tests, audit of their pay due in May 1886 was deferred till March. It was obviously impracticable, however technically amiss, to keep

Keep the unfortunate temporary clerks without pay in one of the wildest and most sickly of places all that time.

5. The constitution of the Moraput Sub Division has been almost entirely changed since the Examiner's report and discharge of all the temporary Establishment. The "false entries" referred to by the Assistant Engineer it is explained in a long letter are statements that certain quantities of lime and sand were issued for concrete foundations when the Assistant Engineer found very little lime had been used it being difficult to get. The entries seem to have been made on Mr. D'Silva Temporary Sub Overseer's information, since discharged, and the Assistant Engineer took steps to have the work re-done.

J

I have the honor to be
Sir
Your most Obedt Servt

At Fraser L.H. & Co.

Executive Engineer
Vengapatam Division

G.S.

No. 43VZ

FROM

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO

THE CHIEF ENGINEER

P. W. Dept.
FOR IRRIGATION.

DOWLAISHWARAM, 11th July 1887
Resp 13th July 1887

SIR,

With reference to G.O 1183
2-5-87 I have the honor to say that
the attestation of labor payments not
made by a Sub Divisional Officer
would seem to me to be wise & practi-
cable, if it be considered sufficient
that the attestation be to the total
payment on each muster roll or pay-
sheet. The affixing the mark of
each laborer to his payment and the
attestation of each such mark I con-
sider totally unnecessary & scarcely
practicable on such work as that
in the Koraput Sub Division.

2 With regard to the other matter
dealt with in the G.O under reply I
have the honor to forward in original
two^x letters from the Executive Engineer.

89VZ
17/6/87

From

The Executive Engineer

Vezagapatam Division.

Enclosure to Letter No 43VZ
dtd 11th July 1887 to Chief Engr P.W.D.

The Supg Engineer

Dowlaishwaram E.1

Dated 13th } PW 5540/
Respd 14 } June 1887 17

No. 493.

Inspection Notes of the
Vezagapatam Divisional
Office by the Examiner
P. W. &c.

Forwards Explanation
on the

NR 493 d/13-6-87
NR 627 d/27-6-87

I have the honor to be,
Sir,
Your most obedient servant
C. Wahl

Supr Engr 1st Circle.

lit.

G.O. 1183 W. 2.5.87
No. 200/Wa/26 July/87

PWC No. 69 VZ

FROM G. J. Walsh Esq.
THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO THE CHIEF ENGINEER
FOR IRRIGATION.
Public Works Department

DATED 11th
DESPATCHED 13th
RECEIVED 19.7.87 July 1887

No. 143VZ

ENCLOSURES.

SUBJECT.

Inspection notes of
the Vizagapatam Di-
vision by the Deputy Examiner.
Submits the Division
Officer's explanation
for the discrepancies
noted in the

For order -
Enclosure -
Inspection notes only
which have been
sent to the Chief Engineer
for his consideration
and the Division Officer
has been asked to
submit an explanation
of the discrepancies
noted in the

20/7/87

G.O. 20.7.87

2ND MAY 1887, No. 1183 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

No. 9 W.

Forwarded to the Secretary to Government, Public Works Department. Attention is invited to the following points, viz. :—

- The excessive treasury balance at the end of each month (paragraph 3 of report).
 - The expediency of a distinct ruling regarding the attestation of labor payments not made by Sub-divisional officer (paragraph 7).
 - The excessive delay in submission of ten-day reports, which is probably solely responsible for the confusion referred to in paragraph 9, as well as the irregularities mentioned in paragraph 14.
 - The disregard of Standing Order No. 158 of 1885 (form No. M. 19, note I) regarding cancelment of measurements (paragraph 13).
- The Sub-divisional officer's remark regarding "false entries" quoted in paragraph 8 apparently requires explanation.
 - The irregular payments referred to in paragraph 11 are specially brought to notice of Government.
 - Attention is also invited to paragraph 12.

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

20th April 1887.

ENCLOSURE.

Notes of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Vizagapatam division, on the 6th and 7th March 1887.

Lieutenant-Colonel Fraser, R.E., took charge of the division from Mr. S. D. Pears, Executive Engineer, on the 1st October 1886, Mr. Pears having been in charge since 6th July 1886. The accountant, Mr. Ryan, took charge from Mr. Smithers on 9th December 1886. The Executive Engineer was unavoidably absent from the inspection. The office was last examined by an Accounts officer on the 1st March 1886 (see papers with G.O., No. 685 W., dated 15th March 1886).

2. The Sub-divisions now are—

The Koraput Sub-division.—Mr. W. Knowles, Assistant Engineer, in charge.
The Vizianagrum Sub-division.—Sergeant W. Lewis, Overseer, 1st grade, in charge.
The Vizagapatam Sub-division.—Mr. Russell, Overseer, 1st grade, in charge.

The above officers have each a drawing account. Mr. Knowles' head-quarters are four days' post distant from Vizagapatam.

3. The accuracy of the balance of the Executive Engineer's drawing account on the 31st January was proved. The applications for funds have sometimes exceeded requirements (Code paragraph 1580) as in the following instances:—

	Outlay in month.	Balance at treasury at close of the month.
	RS.	RS.
September 1886	8,942	11,699
October "	10,754	11,093
November "	8,798	10,702
December "	12,528	10,238

4. Sub-divisional cash accounts are rendered three times a month. In the Koraput Sub-division's cash account the entries are not full enough. Charges worded, for instance, "paid to X.Y. for work done by him as per his bill," make a reference to the bill necessary before posting the charge elsewhere. The name of the work effected and the nature of the service paid for should always be indicated in a cash-book entry. Remarks by the accountant like "examined and posted in the cash abstract book" should be written neatly in ink and not scrawled roughly in pencil. The cash account of the above (Koraput) Sub-division for the last period of February 1887 was rendered without vouchers in support, the January's imprest account of Mr. Mergler, temporary overseer under Mr. Knowles, could not therefore be checked, though desirable as will be seen further on. In the cash account of the Vizianagrum Sub-division there are heavier payments to labor than in all the others added, the amount paid averaging per month about Rs. 2,000. The vouchers, checked for two months, were found fairly in order.

5. The divisional cash-book is well kept. The cash abstract book might be more carefully posted. The outlay under Original Provincial communications has been erroneously entered under Original Military works.

6. The cash in chest was counted and found to correspond with the balance of the Executive Engineer's cash-book.

7. The only imprest holder at the end of February was Mr. A. Mergler, temporary overseer, recouped by the Koraput Sub-divisional officer. This imprest was raised to Rs. 1,000 on the 9th November 1886. The account was examined for some months and the vouchers were not found generally satisfactory. The orders of Government are desirable as to the expediency of having payments to labor on nominal muster rolls attested by a witness, when made by any one lower in status than a Sub-divisional officer; also of having the mark of any laborer unable to sign his name similarly attested.

The paying officer would naturally prefer such attestation which is provided for in the case of workshop labor (form M. 23) as well as in the case of subordinate supervision (M. 4 A.) but is not provided for in the case of ordinary labor (form M. 4).

Mr. Mergler's nominal muster rolls have been signed by himself, but by no one else, except that in some cases the Sub-divisional officer has written upon them the order to pay a certain sum. This sum is, however, in some cases different from the sum actually paid. For instance, labor on Pottinghy-Koraput road, 11th to 20th September. Imprest voucher No. 5 of September 1886. Order to pay Rs. 35. Amount paid Rs. 90-15-0. Labor from June 21st to 30th, 1886, paid in October 1886. Not passed by Sub-divisional officer. Labor 1st to 10th July 1886, Rs. 472-1-2, paid on 2nd September 1886. Not passed by Sub-divisional officer.

8. The work abstracts were found in a backward state owing to lateness of ten-day reports, those for January respecting the construction of the new Pottinghy ghât road having been received in the Executive Engineer's office late on the 24th February. Some not received at all. Regarding the police station-house at Koraput, January's ten-day reports were received all together on the 3rd March. The Sub-divisional officer, in sending in Mr. Mergler's ten-day report for 1st to 10th February to the Executive Engineer, writes, "you will notice that the entries in part III are all false," but there were no means of checking it at the inspection. The balance of materials at site of above work was at the end of January 1887 Rs. 184 in value according to the accounts. This should be verified by actual count.

9. At site of the work—completing road from Pottinghy to Koraput—there are stated by the accounts to be materials valued at Rs. 11,198. But there is evidently some discrepancy between Sub-divisional officers' returns and part IV of the work abstract; attempt was made to check back, but no reconciliation was found possible: orders should issue to take stock of the materials in order to adjust the account of them in the register of works, part IV, of each month's work abstract or a copy of it should be sent to the Sub-divisional officer for signature and return. But unless and until ten-day reports are punctually rendered there will be very little improvement in these materials at site accounts. The total materials at site of works in this division were stated at the end of January 1887 to be worth Rs. 18,768, spread over a dozen works.

10. The Collector on behalf of the Court of Wards paid into the treasury in August 1886 Rs. 135 for the Public Works Department to survey an intended water-supply for the Sripuram estate. The money is still available nothing having yet been done.

11. Establishment has been employed and paid without sanction to the extent of Rs. 212, and there is another item in the miscellaneous advances account since October 1886, Rs. 49-12-7, overpaid by the Executive Engineer to himself in anticipation of sanction to his having exceeded his joining time. From the same date Rs. 85-14-0 has been in the same account as irregularly paid to Sergeant Lewis, overseer. All disallowed expenditure should be immediately refunded (Code paragraph 542).

12. The Executive Engineer has not rendered the needful certificate in form M. 64 A. regarding his scrutiny of the accounts from August 1886 to January 1887. The register of works and work abstracts do not bear sufficient sign of having been examined by that officer as required by clause III of Code paragraph 311.

13. There were no measurement books ready for examination. Measurement sheets have not been cancelled as required by Standing Order 158 of 1885, but seem otherwise in order.

14. At present work vouchers rarely accompany the accounts; they are not likely to unless ten-day reports and consequently work abstracts are more punctually compiled. This has been so perseveringly put before the Executive Engineer in the monthly audit note that it should have had attention.

15. The tools and plant accounts are in order.

16. Other books and documents, such as the budget registers, the register of buildings, service books and the schedule of deposits, were examined and found in order.

17. Although the division is the most extensive in the Presidency there is very little work in progress compared with divisions of smaller area, and the accounts work is light. The accountant is well assisted.

MADRAS,
22nd March 1887.

(Signed) H. RAINIER,
Deputy Examiner, Public Works Accounts.

ORDER—dated 2nd May 1887, No. 1183 W., Public Works.

Communicated to the Superintending Engineer, I Circle, for the information and guidance of the Executive Engineer, Vizagapatam division, whose special attention will be directed to items (a), (c) and (d), paragraph 1 of the Examiner's note.

2. The Superintending Engineer will report on item (b). It seems desirable to adopt the suggestion of the Deputy Examiner in regard to the attestation being witnessed when payments are made by any one under a Sub-divisional officer. The remark quoted in paragraph 8 regarding false entries in ten-day reports should be explained by the Executive Engineer.

3. The attention of the Superintending Engineer is directed to paragraphs 10 and 11 of the notes, in view to early information being afforded on the matters therein brought to notice; and the remissness on the part of the Executive Engineer noted in paragraph 12 should be explained.

4. The report discloses an unsatisfactory state of affairs in the division which should be quickly remedied.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, I Circle.
,, Examiner, Public Works Accounts.

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1887 Madras.

PUBLIC WORKS.

Dated May, 2nd.

Recd.

Encl.

G.O., 2nd May 1887, No. 1183 W.

MAY.

Inspection Notes

Orders on the — on the Vizagapatam
Division office, submitted by the Examiner,
Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of 1886 Madras.

PUBLIC WORKS.

Dated March, 15th.

Recd.

Encl.

G.O., 15th March 1886, No. 685 W.

1183 W ✓

MARCH.

Notes of Inspection

Orders on the — of the office of the
Vizagapatam division by the Deputy Ex-
aminer, Public Works Accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 12th March 1886, No. 130 W. :—

I have the honor to forward, for information and orders of Government, notes by Mr. Heaven, Deputy Examiner, of his inspection of the office of the Vizagapatam division.

2. The report is satisfactory.

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Vizagapatam division, on the 1st March 1886.

The Executive Engineer, T. D. Harris, Esq., and the accountant, P. Venugopal Naidu, were present. The last inspection by an Accounts officer was on the 31st January 1885 (*vide* G.O., No. 322 W., dated 11th February 1885).

2. The disbursers are—

- (a) The Executive Engineer, drawing on (1) Huzur treasury, (2) Vizianagrum, (3) Bimlipatam, (4) Koraput, (5) Sálúr, (6) Párvatipur, and (7) Sarvasiddhi sub-treasuries.
- (b) M.R.Ry., T. T. Raghavachariar, temporary Engineer, Vizianagrum sub-division, drawing on (2), (4), (5), and (6).
- (c) Driver E. Huson, Overseer, Vizagapatam sub-division, drawing on (7), (8) Anakápalle, and (9) Golconda sub-treasuries.

The pass-book is sent weekly to the treasury, and received back punctually; the balance of drawing account at end of January 1886 was proved correct.

3. Cash accounts are all in very good order; the divisional cash-book is well kept by head clerk and audited by accountant; adjustment book and cash abstract books are very neat. Sub-divisional cash extracts are received thrice monthly, punctually in the case of the Vizagapatam sub-division, but rather late from the Vizianagrum sub-division, and from the latter vouchers do not usually accompany the extract; this should be seen to.

4. Imprests are held by—

	RS.
Mr. F. A. Bellis, Agency Supervisor	500
Gunner W. Lewis, Overseer	500
N. Murugesu Mudaliar, Overseer	300
Mr. E. G. Rose Mayer, temporary Surveyor	50

all under Vizianagrum sub-division; the accounts are in good order, and recoupments frequent, except for the first named (see paragraph 3 of last report).

5. Budget registers and register of liabilities are well kept; there are no discrepancies.

6. Work accounts are in good order: work is done chiefly by piece-work, except maintenance of Pottinghy ghát and Police Assistant Superintendent's bungalow at Jeypore, on which daily labor is employed. All piece-work bills are supported by measurement sheets, which should, however, bear the number and page of measurement-book from which they are taken; some recent measurement-books are filed in divisional office, and bear marks of frequent check by the Executive Engineer. Work abstracts are prepared in divisional office; materials at site are frequently verified by sub-divisional officers.

7. Transfers, miscellaneous advances, deposits, tools and plant accounts, call for no special remarks.

GENERAL.
ACCOUNT.

Gobt. of {1888} Madras.
PUBLIC WORKS.

Dated January, 11th.

Recd.

Encl.

G.O., 11th Jan. 1888, No. 94 W.

JANUARY.

Piece-Work

Orders defining the meaning of the term
— and the limits of its application.

11TH JANUARY 1888, No. 94 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

- Office note from the Examiner, Public Works Accounts, dated 23rd August 1887, No. 478.
From the Superintending Engineer, IV Circle, dated 15th October 1887, No. $\frac{412}{E.W.}$.
Office note from the Examiner, Public Works Accounts, dated 21st Decr. 1887, No. 907.

ORDER—dated 11th January 1888, No. 94 W., Public Works.

Cases having been reported of the construction of buildings being intrusted to contractors under piece-work agreements, the Government consider it desirable to define more precisely, in the Public Works Code, the meaning of the term “piece-work” and the limits of its application.

2. Paragraph 1344 of the Public Works Code will therefore be expunged, and the corresponding paragraph of the Government of India Public Works Code will be substituted for it, viz. :—

“The term ‘contract’ as used in this Code has a limited and technical meaning, and does not include agreements for carrying out work by petty contract on fixed rates, whether it be piece-work, where no restriction is imposed on the quantity of work performed daily by the individual laborer, or task-work, where the dimensions or quantities are specified; nor does it include mere ordinary purchases of materials or stores.”

The following additional paragraph will also be inserted in Chapter XII of the Code :—

“1344 A.—The term ‘piece-work’ applies only to agreements, whether verbal or written, with individual laborers, or with the representatives of gangs of laborers, technically called ‘piece-workers,’ for the execution of work of some simple description, and without reference either to the total quantity of work to be done, or to the time within which any given quantity of work is to be done, by the piece-workers concerned.”

3. The practice of giving out as “piece-work” the erection of buildings and complicated structures involving the employment of a variety of miscellaneous labor, and the provision, by purchase or otherwise, of a variety of materials for the purpose of executing definite quantities of work in accordance with definite plans, estimates and specifications, is prohibited. All agreements, whether verbal or written, for the execution of such works must be considered “contracts” within the meaning of the Code, and must be dealt with in accordance with the Code rules relating to contracts.

4. The Secretary, Code Committee, will arrange for the issue of the requisite standing orders.

(True Extract.)

(Signed) H. R. MEAD, Colonel, R.E.,
Joint Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
To Superintending Engineers.
To the Consulting Architect to Government.
” Examiner, Public Works Accounts.
Exd. E. Fernandez.
Spare Copies

N^o 2001 H of 26-7-87
- 1183 H - 2-5-87
- 685 H - 15-3-86

20.7 0/19/6.

11-12-88
380

" 4348C " 7-11-88

" 2007W " 4-7-88

" 74W " 11-1-88

" 2520C " 28-7-87

" 2001W " 26-7-87

" 1183W " 2-5-87

" 685W " 15-3-86

1889.

P. W. DEPARTMENT.

Current No. 5146

From The Examiner

P. W. Beck.

ENCLOS.— 1

No. 782

Dated 5th June 1889

Received 6 - do -

SUBJECT.

Forwarding for the approval
of Govt. a revised form of
nominal muster roll No.
M. 4 which it is proposed
to substitute for the
present form bearing
the same number & title

DISPOSAL.

No. 2793C Dated 15th June 1889

To

C

The revised form
is approved.

(2d) R. R. E. D. B.

12-6-89

(2d) S. J. W.

12/6/89

15/6 W

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—again the following paper:—

G.O., dated 2nd May 1888, No. 1291 W., Public Works.

Read—also the following papers:—

From the Superintending Engineer, I Circle, dated 10th July 1888, No.	222 G.L.
" " " II " " 29th Sept. " "	262 G.L.
" " " III " " 15th June " "	499.
" " " IV " " 9th " " "	233 E.W.
" " " V " " 3rd July " "	1418.
" " " VI " " 10th June " "	546 T.J.
" Consulting Architect to Government, " 14th " " "	435.

Office note from the Examiner, Public Works Accounts, dated 26th November 1888, No. 2650.

Returned with the following remarks.

2. Practically with slight differences all the Superintending Engineers agree with my proposals. The differences are as follows:—

- (a) The Superintending Engineer, I Circle, would go further and require one witness to payments to piece works when over Rs. 10.
- (b) The Superintending Engineer, VI Circle, considers one witness sufficient in the case of contractors.
- (c) The Consulting Architect thinks that witnesses should not be Government servants.
- (d) The Superintending Engineer, III Circle, would have no witnesses at all when contractors can sign, and one witness when they cannot sign.

3. As the differences of opinion noted above are trifling and the divergence is in each case confined to a single individual, Government may perhaps be disposed to adopt my suggestions, with the slight modification and amplification indicated below. Personally I am disposed to agree with the Superintending Engineer, III Circle, in the opinion that witnesses might be dispensed with altogether except in cases of payees who cannot write (and perhaps headmen of gangs); but in view of the fact that the rules of the Government of India require witnesses, it will probably be better to say no more about this.

4. As the rules on the subject of attestation of payments generally are scattered about in notes on various forms, it may be convenient to collect them here, and to show in what way they would be modified by the adoption of the proposals now made.

5. Using the term "illiterate" to indicate a person who cannot write or sign, and assuming (1) that "a recognised form" (see note 6 on yellow form 14) will necessarily be both a payee who can sign his name and a well-known person (see note 5 on form 14 A), and (2) that payments to laborers and to illiterate members of the establishment (permanent, temporary or works) will always be cash payments—

such a man who cannot write is hardly likely to be in a position in which he would be paid by cheque—the present rules are briefly as follows:—

Nature of payment.

Attestation required.

Payments by Cheque.

- | | | |
|--------------------------------------|-----|--|
| (1) When the payee can and does sign | ... | None. |
| (2) When the payee cannot sign | ... | Attestation of payment by two independent witnesses. |

Cash Payments.

- | | | |
|---|-----|---|
| (3) To laborers on nominal muster rolls | ... | Certification to the payment as a whole by overseer or other officer in charge of work (no signature required except for individual amounts exceeding Rs. 20 each). |
| (4) To illiterate members of establishment (works or other). | | Certificate by responsible disbursing officer that each individual (signing by mark) has been paid the amount entered against his name. |
| (5) To other creditors (<i>i.e.</i> , contractors, suppliers, piece-workers, &c.) who are either illiterate or not well known. | | Attestation of each payment by two independent witnesses. |
| (6) To well-known persons who sign | ... | None. |
| (7) To bazaarmen for bazaar purchases | ... | No rule. |

6. As indicated in the above statement, there is no rule requiring any witnesses to receipts for payments for bazaar purchases; and the reason of this is, presumably, that bazaarmen are assumed to trade for cash only; otherwise it is difficult to see why any distinction should be made between payments to contractors and payments to bazaarmen. I do not think it necessary to suggest that attestation by witnesses should be required in any such cases, but I have thought it best to put the case plainly and separately in the next table (para. 7), in case Government should desire to place any limit on the amount of such payments to be made without attestation of the receipt.

7. Assuming further, then, that payments to *bonâ fide* piece-workers (*i.e.*, laborers paid by results) will be cash payments, the existing rules modified in accordance with the proposals now made would be as follows:—

Nature of payment.

Attestation required.

Payments by Cheque.

- | | | |
|--|-----|--------------------------------|
| (1) When the payee signs | ... | (1) None. |
| (2) When the payee cannot sign— | | (2) Attestation of payment by— |
| (a) If the payee is a buntadar, or ganger, or representative of piece-workers. | | (a) One witness. |
| (b) In case of any other class of creditor (contractor, supplier, &c.) | | (b) Two witnesses. |
| (c) For payments to bazaarmen and petty shopkeepers. | | (c) None. |

Cash Payments.

- | | |
|---|--|
| (3) To laborers, including <i>bonâ fide</i> piece-workers, paid individually, on nominal muster rolls or otherwise. | (3) Certification of the payment as a whole by the overseer or other officer in charge of the work (no signature of the payee required except for individual amounts exceeding Rs. 20 each). |
| (4) To illiterate members of establishment (works or other). | (4) Certificate by responsible disbursing officer that each individual signing by mark has been paid the amount entered against his name. |
| (5) To buntadars, or gangers, or representatives of piece-workers. | (5) Attestation of each payment by one witness. |
| (6) To bazaarmen and petty shopkeepers | (6) None. |
| (7) To other creditors (contractors, suppliers, &c.) who are either illiterate or not well known. | (7) Attestation of each payment by two witnesses. |
| (8) To well-known payees who sign | (8) None. |

8. Whatever rules may be adopted, it is, I think, very desirable that they should be clearly stated in a collected form in the code itself. It is exceedingly inconvenient to have to rely entirely on notes on the various forms.

ORDER—dated 11th December 1888, No. 3887 W., Public Works.

The rules proposed in para. 7 of the Examiner's note above recorded are approved and will be embodied in the Public Works Code.

(True Extract.)

(Signed) H. R. MEAD, Colonel, R.E.,
Ag. Secretary to Govt., P.W.D.

To Superintending Engineers.
To the Consulting Architect to Government.
" Examiner, Public Works Accounts.

Exd. J. Moses.
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