(1) பக்கங்களின் எண்ணிக்கை 52

(2) புதுக்கித் திருப்பிய நாள் 11/88

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W துறை

அரசாணை எண். / மு. கோப்புத் தாள் எண். 3887 W அச்சகம் / பலவகை

நாள் : 11.12.1888 ~~198~~ .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1—18,006—15-6-87.

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.e.*, 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 *bonâ fide* 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.

3887/2

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.)

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

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

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1888) Madras.
PUBLIC WORKS.

Dated December, 11th.

Recd. *Encl.*

G.O., 11th Dec. 1888, No. 3887 W.

DECEMBER.

Petty Cash Payments

Orders on opinions of the Superintending Engineers in regard to the number of witnesses considered necessary in attesting —.

3887/3

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. $\frac{412}{\text{S.W.}}$

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.)

Captain, R.E.,
Under Secy. 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

GENERAL.
ACCOUNT.

Govt. 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.

3887/4

2nd May 1888, No. 1291 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers:—

From G. T. WALCH, Esq., Superintending Engineer, I Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 22nd March 1888, No. 2854 G.D.

I have the honor to enclose letter No. 514,* dated 21st instant, from the Executive Engineer, Western Division, and to request that, if possible, the signature of one competent witness besides that of the person who makes the payment may be considered enough for each petty cash-payment.

* To be returned when done with.

ENCLOSURE.

From W. C. DEMORGAN, Esq., Executive Engineer, Godávari Western Division, to the Superintending Engineer, I Circle, dated Godávari, 21st March 1888, No. 514.

The difficulty in procuring two witnesses to each petty cash-payment was brought to the notice of the Examiner, Public Works Accounts, Madras, in replying to para. 6 of the audit note on accounts for November 1887.

2. The Examiner, in his letter No. 509 S.E. 1, of 7th March 1888, has suggested that the question may be referred for the orders of Government through your office.

3. Petty cash-payments are generally made by the Subdivision officers and imprest-holders while on circuit, as piece-workers naturally object to travel to the head-quarters of the division or subdivision to receive a trifling payment.

4. The prompt submission of vouchers is frequently delayed for want of a witness who is able to sign his name to the name.

5. In para. 2 of his letter under reference, the Examiner states that *any* member of the Establishment, *other* than the person responsible for the payment, is a competent witness.

6. I have therefore the honor to suggest that one witness may be considered sufficient to cash-payments. As a clerk is generally present when payments are made, he could witness marks, &c., and the delay would be avoided.

7. I have the honor to request that, if you agree with me, the orders of Government may be obtained on the subject.

From the Examiner, Public Works Accounts, dated 23rd April 1888, No. 1391.

In my opinion, no relaxation of the rule should be allowed (unless better cause can be shown) in the case of payments to "contractors," as, in such cases, there should seldom, if ever, be any difficulty in getting two witnesses, of whom one at least, and both when convenient, should, it is thought, always be some member of the divisional establishment; a contractor generally has a following of some sort, a gumastah and a friend or two, one of whom could witness when two members of the establishment are not available.

2. As regards piece-workers, a distinction might, I think, be drawn between individual piece-workers and gangers or headmen of piece-workers, and in the case of payments to the latter, attestation of some sort seems desirable, but it does seem probable that there may frequently be difficulty in getting two witnesses, because the simple sort of work on which they would be engaged would seldom require a work

gumastah of the divisional staff, and they have not the sort of following that a contractor generally has, and I think one witness might be considered sufficient, he being a Government servant. In the interests of the men who constitute the gang, it is desirable that there should be some guarantee that the amount was actually paid to the headman.

3. With regard to a payment made to an individual piece-worker, it seems to me that there is no real difference between his case and that of a laborer for daily wages, and, as far as I can see, there is no reason why a witness should be required for a payment to one and not for a payment to the other.

4. I therefore suggest for—

(a) payments to "contractors" two witnesses, one at least, and if possible both, a Government servant;

(b) payments to headmen of "piece-workers," one witness, a Government servant;

(c) payments to individual piece-workers no witness necessary. Using the term contractor and piece-worker in the sense implied in G.O. No. 94 W., dated 11th January 1888, according to which a man who undertakes to do a definite quantity of work of any kind is a contractor, whilst a piece-worker is merely a laborer paid by results.

5. I think this opportunity might be taken of ruling that the witness should always be described, by entry of his occupation, &c., so as to admit of his being found when wanted. If this is not done, attestation by any number of witnesses can be of little value.

6. It would perhaps be better not to dispose of the matter on the representations of a single Executive Engineer, but to refer it to Superintending Engineers generally for opinion. Other Executive Engineers may possibly suggest cases not considered above as to which some ruling may be desirable.

7. Para. 4 of the Executive Engineer's letter is not understood. I can understand that a payment might be delayed for want of the required witnesses; but I cannot understand the voucher being delayed, for, if the payment is not made, there can be no question of voucher, and if the payment is made (without witnesses) the defect can never be remedied. As I understand the rules, what is wanted is witnesses of the payments, and not merely witnesses of the payee's signature.

Order—dated 2nd May 1888, No. 1291 W., Public Works.

Communicated to Superintending Engineers of other Circles for an expression of their views.

(True Extract.)

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

To the Superintending Engineers, II to VI Circle.
" Consulting Architect to Government.
" Examiner, Public Works Accounts
" Superintending Engineer, I Circle, for information.

Exd. F. R. Bantleman.
Spare Copies

3887/8

GENERAL.
ACCOUNT.

Govt. of (1888) Madras.

PUBLIC WORKS.

Dated May, 2nd.

Recd. *Encl.*

G.O., 2nd May 1888, No. 1291 W.

MAY.

Petty Cash-payments

Requesting the views of Superintending Engineers as regards the number of witnesses considered necessary in attesting—.

Ds 16/10

No. 1291 W d/ 2-5-88
" 94 W " 11-1-88

Hw 8 / No. 3739 C W

387/6

Government of Madras.

PUBLIC WORKS DEPARTMENT,

Madras
Ootacamund, 5 October 1888.

OFFICE NOTE.

From

W

To

C

Current Nos. 7029, 9929, 5740, 5509, 6547, 5652 and 5676 — Replies to G.O. No. 1291 W dated 2-5-88, relative to number of witnesses who should attest petty cash payments.

For favour of remarks.

(Sd) W. L. C. B.
4-10-88
Dw

Despd. 5-10-88

Mis

2873/88

NO. 222 G.C.

3887/7

FROM,

G. T. Walch Esqre

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DOWLAISHWARAM, 10th July 1888

SIR,

With reference to G.O No. 1291-2-5-88 I have the honor to say that after consulting most of the Executive Engineers in this Circle I am of opinion that the suggestion made by the Examiner in para 4 of his No. 1391-23-4-88 printed with the G.O under notice may well be adopted but when a payment to any individual piece workers amounts to more than Rs 10- I think it will be as well to have one witness-

I have the honor to be,
Sir,
Your most Obedient Servt

G. T. Walch,

Supdg Engineer 1st Circle

EXAMINER
131
1888
P. W. ACCOUNTS.

FROM,

G. T. Walch Esqr

~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DATED 10th
DESPTCHED 12th } July 1888
RECEIVED

No. 222 G.C.

ENCLOSURES. —

SUBJECT.

Petty Cash Payments.

Informs that the suggestions made by the Examiner may be adopted as regards the number of Witnesses considered necessary in attesting —.

No. 262. G.C.

Superintending Engineers
Office, 2nd Circle,
29th September/88

From,

J. Hanman Esquire,
Superintending Engineer,
II Circle

To

The Chief Engineer,
Public Works Department,
Madras.

3887/a

Sir,

With reference to G.O. No. 1294 of the 2nd May 1888, and urgent reminder of the 18th Instant, calling for the views of Superintending Engineers as to the number of witnesses considered necessary in attesting petty Cash payments, I have the honor to inform you that I consider one witness sufficient.

I have the honor to be
Sir
Your Most obedt Servant

J Hanman
Superintending Engineer
II Circle

H.
28/9/88.

P.W.C. No. 902

EXAMINER
No. 119
6 OCT 1888
ENCLOSURES
P.W. ACCOUNTS

From,

The Supdg. Engineer,
2nd Circle

To,

The Chief Engineer,
P. W. D.

Dated 29th Septr. 1888

Ry 3.10.88

No. 262-G.L.

Petty cash-payments. Informing that he considers that one witness is sufficient in attesting—

SUPERINTENDING ENGINEER'S OFFICE,

No. 497 Camp: Cuddapah ~~MADRAS~~,
~~Chepauk~~, 14 June 1888.

2887/11

From Col H. Smalley R.E.
SUPERINTENDING ENGINEER,
III ~~1st~~ CIRCLE,

To

THE Chief Engineer
P. W. Deptt.
Madras

SIR,

Enclosures.

G. O. No. 1291 W d/2-5-88

I have the honour to report that the Executive Engineer Bellary finds no difficulty in getting witnesses to attest petty cash payments. The Executive Engineer Kurnool agrees with the Examiner's suggestion. The Executive Engineer Cuddapah considers that where Contractors can sign their names, witnesses are not necessary, and that only where they cannot sign their names, should the Examiner's suggestions be adopted. He remarks that in private concerns it is not customary to obtain witnesses to signatures to receipts for money and that the receipts are not any more legal for their attestations. With these views I concur.

2: The Executive Engineer Cuddapah wishes to raise another point in connection with this subject, and that is, that Executive Engineers should be allowed to send cheques through Overseers. He points out that unless this is permitted Executive Engineers are placed in a difficulty. They cannot send bills together with cheques to be receipted by contractors at a distance as they cannot trust contractors sufficiently, and the witnesses would probably not be Government servants. The practice therefore is to get bills receipted before cheques are sent in payment. The witnesses therefore do not attest the fact of payment; they simply attest the signature of the Contractor. After a Contractor's signature is known, this practice seems superfluous. If cheques were sent through Overseers, bills would be receipted at once on delivery of the cheques. I cannot myself see any objection to cheques being sent through Overseers.

3889/12

I have the honor to be
Sir
Your most obedt. Servant
H Smalley Col. R.E.
Supdg. Engineer
3d Circle

EXAMINER
1888
ENCLOSURES
P.W. ACCOUNTS

P.W.C. No 5740

From

The Superintending Engineer,
3rd ~~1st~~ Circle,

To

The Chief Engineer
P.W. Depart
Madras

Dated 15 } June 1888.
Recd. }

Enclosures.

No. 499

Petty Cash-Payments

Expressing views as regards the number of witnesses considered necessary in attesting ——.

Compile
16.6.88

No: 233
EW

Supg: Engineer's office 4th circle,
Cimbatore, 9th June 1888.

3887/13

From,

J.W. Martin Esqr,
Executive Engineer,
incharge of IV circle.

To,

The Chief Engineer,
P.W. Department.

Sir,

Adverting to G.O. dated 2nd May* 1888 regarding petty cash-payments, I have the honor to state, that I approve of the suggestions of the Examiner of P.W. accounts given in para 4 of his letter recorded in the above G.O.

*No: 1291 W

2 The occupation and usual residence* of the witnesses I think should always be given:

I have the honor to be
Sir
Your most obt servt
J.W. Martin
Executive Engineer
incharge of 4th circle

EXAMINER
No. 1181
6 OCT 1888
ENCLOSURES
P.W. ACCOUNTS.

OWCN 5509

From
The Executive Engineer
in charge of the
Fourth circle.

Dated 9th June/88

R. 11.6.88

No. 233/W.

Petty cash payments

states that he approves of the suggestion of the Examiner, given in para 4 of his letter recorded in G.O. No. 1291 W of 2nd May /88, regarding the —

Compile
11.6.88

SUPERINTENDING ENGINEER'S OFFICE,

No. 1418.

V Circle, Madras,
~~Chepák,~~ Bangalore 3rd July 1888.

388/13

From
Colonel H. M. Vibart R.E.
SUPERINTENDING ENGINEER, V CIRCLE,

To
THE Chief Engineer
Public Works Department

Enclosures.

SIR,

With reference to G.O. No. 1291. W. dated 2nd May 1888, I have the honor to report that no difficulty is experienced in the Divisions in this Circle in getting two witnesses to payments made to persons who cannot sign their names.

The clerks and whenever convenient those of the peons, who can write, on the Divisional Estt. can be made to sign as witnesses and I consider it important that the occupation &c of the witnesses should always be described as suggested by the Examiner in para 5 of his note.

In

3887/16

In Districts where education has not much advanced, there may perhaps be difficulty, at times, in obtaining two witnesses.

I have the honor to be

Sir

Your most obedient Servant

Col. R.E.

Supdg Engineer & Circle

EXAMINER
No. 1631
6 OCT 1888
ENCLOSURES
P. W. ACCOUNTS.

P. W. C. No 6547

From

THE SUPERINTENDING ENGINEER,
V Circle,

To

THE Superintending Engr
— 5 Circle —

Dated 3d } July 1888
Recd. 5 }

ENCLOSURES.

No. 1418.

Petty Cash payments &c

Reports regarding the number of witnesses required for attesting the ——— to Contractors &c —

Compile
5.7.88

OFFICE OF THE SUPERINTENDING ENGINEER,
6TH CIRCLE.

3887/17

Camp, Upper Anicut 10th June 1888

D 12/-

No. 546 I. J.

From J. W. Rundall Esquire M.I.C.E.
~~The~~ Superintending Engineer,
6th Circle.

To

The Chief Engineer
Public Works Department
Madras.

Sir,

ENCLOSURES.

With reference to G.O. No. 1291 W of the 2d Ultimo calling upon Superintending Engineers to report their views regarding the number of Witnesses necessary to attest payments, I have the honor to state that I consider all restrictions, involving the chance of delays in payments should, as far as possible, be removed.

2 - All the Executive Engineers in this Circle, are of opinion that one witness is sufficient in the case of piece works.

3. Some of the Executive Engineers consider it would be sufficient for one witness to attest the fact of payment

to Contractors
and in this I concur.

I have the honor to be,
Sir,
Your most obedient Servant.

J. W. Rundall
Superintending Engineer C. Circle

C.W.C. No 5652

P. W. D. 6TH CIRCLE.

EXAMINED 1521
6 OCT 1888
ENCLOSURES
P. W. ACCOUNTS

From

The Superintending Engineer,
6th Circle.

To

The Chief Engineer
P. W. D.

No. 546 T. J.

Dated 10' Dn'
Received 14 } June 1888.

Enclosure.

Petty Cash-Payments:-
Reports that one witness is sufficient in attesting ~~the~~.

[illegible] 14.6.88

No. 1. P. W. D.

Office of the Consulting Architect to Govt.,
Chepak, Madras,
14th June 1888.

No. 435.

3887/19

From
J. W. Brassington, Esq.,
Consulting Architect
to the Government of Madras,

To
The Chief Engineer
Public Works Department.

Sir,

Enclosures.

With reference to G. O. No 1291 W. dated the 2nd May 1888, I have the honor to state that the difficulty in obtaining witnesses does not exist in Madras. I think witnesses should not be Government servants but independent men.

I have the honor to be
Sir
Your most obedient Servant

J W Brassington
Consulting Architect
to Government

EXAMINED
No. 1631
3 OCT 1888
ENCLOSURES
P.W. ACCOUNTS

P.W.C. No. 5676

E/1
1224

P.W.D.

From

The Consulting Architect
to the Government of
Madras.

To

The Chief Engineer
P.W.D.

No. 435.

Dated 11th June 1888.
Rd 14.6.88

Enclo:

388716

Subject:

Giving opinion as regards the number of witnesses considered necessary in attesting petty cash payment.

Compiled
13.6.88

No. 3739C #

Government of Madras.

388/21

PUBLIC WORKS DEPARTMENT,

~~Ootacamund~~, 5th October 1888.
Madras

OFFICE NOTE.

From

W

To

C

Current Nos 7029, 9929, 5740, 5309, 6547, 5652 & 5676 – Replies to G.O. No. 1291 W of 2.5.88, relative to number of witnesses who should attest petty cash payments –

For favour of remarks.

4.10.88

D.W.

EXAMINER
No. 1631
6 OCT 1888
ENCLOSURES
P.W. ACCOUNTS.

2P

No. 2650 of 26.11.88
Enc: 7

To W.

Returned with the following remarks.

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

(a) The Supg. Engineer 1st. Circle would go further and require one witness to payments to piece works when over Rs.10.

(b) The Supg. Engineer 6th. Circle considers one witness sufficient in the case of contractors.

(c) The Consulting Architect thinks that witnesses should not be Government servants.

(d) The Supg. Engineer 3rd. 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

---

3P

38/77

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 Supg. Engineer 3rd. Circle in the opinion that witnesses might be dispensed with altogether except in cases of payees who cannot write (and perhaps head men of gangs) but in view of the [illegible] 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.

Using the term "illiterate" to indicate a person who cannot write or sign, and assuming (I) that "a recognised ~~form~~ firm" (see note C (I) on yellow form 14) will nee be both a payee who can sig name and a well known person (see note 5 on form 14 A.) and (2) that payments to labourers 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 labourers 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 20-0-0 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.e. 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 bazaar men 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 bazaar men 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 bazaar men. 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 that payments to bona fide piece workers (i.e. labourers 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 bundadar, 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 bazaar-men and petty shop-keepers	(c) None ~~(subject to any rule that may now be laid down)~~
Cash payments.	
(3) To labourers, including bona fide 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 20-0-0 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 bundadars, or gangers or representatives of piece workers	(5) Attestation of each payment by one witness.
(6) To bazaar-men and petty shop keepers	(6) None ~~(subject to any rule that may now be laid down)~~.
(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 [illegible] clearly

380/

stated in a collected form, in the Code itself. It is exceedingly inconvenient to have to rely entirely on notes on the various forms.

G.O. 94 W d/11. 1. 88
" 1291 W d/2. 5. 88

P.W.C. No. 1223

G. [illegible] 88

3882/25 Genl. A. cell

PUBLIC WORKS DEPARTMENT.

No. 3887 W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

~~Under date the~~ 11th Decr./88

READ again ~~the following~~

G. O. No. 1291 W dated 2nd May 1888.

Read also

From the Supdg. Engineer I Circle A. C. No. 222 G.L. d/10th July 1888.

From the Supdg. Engineer II Circle A. C. No. 262 G.L. d/29th September 1888

From the Supdg. Engineer III Circle A. C. No. 497 d/15th June 1888

From the Supdg. Engineer IV Circle A. C. No. 233 E.W. d/9th June/88

From the Supdg. Engineer V Circle A. C. No. 1418 d/3rd July 1888

From the Supdg. Engineer VI Circle A. C. No. 546 L.J. d/10th June 1888

From the Consg. Architect to Govt. A. C. No. 435 d/14th June 1888

Office note from the Examiner P. W. Accts. A. C. No. 2650 d/26th Novr. 1888

Instructions [illegible] embodied in the code [illegible] paragraph [illegible] rules

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

WCB
8.12.88

8/12/88

To
The Suptg Engineers
" Consg. Archt to Govt
" Examiner P.W. Accounts.

Hw 8.XII.88
P.O. 10/12/88

3887/26

(1) பக்கங்களின் எண்ணிக்கை 24

(2) புதுக்கித் திருப்பிய நாள் 11/88

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W துறை

அரசாணை எண். / மு. கோப்புத் தாள் எண். 3891 W அச்சகம் / பலவகை

நாள் : 11.12.1888 ~~198~~

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1—18,006—15-6-87.

11th December 1888, No. 3891 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

Read—the following papers :—

From A. A. JOPP, Esq., Director-General of Stores, to the Secretary to the Government of Madras, Public Works Department, dated India Office, Whitehall, S.W., 16th November 1888, No. S. 14734.

With reference to your letter, No. 3132, of 6th October 1888, transmitting an indent for iron work for the Gadilam bridge, South Arcot, I have the honor to forward a copy of a report on the subject by the Consulting Engineer to this office.

2. You will observe that Sir A. Rendel prefers the design sent home from Madras to the type design referred to in your letter, and that, in his opinion, the latter cannot be adopted as it stands for this bridge.

3. Fresh designs have therefore been prepared, based on both the above plans, and they are sent herewith for your consideration. The estimated cost per span of each design, including freight, is given in the enclosed report, from which it will be seen that the total estimated cost of the 13 spans (including freight) is—

	£	s.	d.
For type design	8,482	10	0
For rivetted design	6,298	10	0

4. I suggest that your decision as to the type of bridge to be supplied be communicated by telegraph.

5. I may add that it would not, in any event, have been possible for the iron work to arrive at Madras by January next.

Enclosure.

Report by Sir A. M. RENDEL, Consulting Engineer, India Office, dated 16th November 1888.

I very much prefer the design sent home to the type design for 60 feet and 70 feet spans. The only justification for adopting the type, in my opinion, would be the impossibility of obtaining rivetters in the part of India to which the girders are to be sent. I should doubt its being more difficult to get them anywhere than to get the class of men required to properly erect the type girders. As to the supposed superiority of pins over rivets, I have more failures of pinned girders than of rivetted girders. For instance, pinned girders sent out for the East Indian Railway 35 years ago are now being re-placed by rivetted girders in consequence of the deterioration of the pins by rust.

2. In respect to the roadway, under the circumstances of this case, I agree with the opinions expressed in India that a wrought iron flooring covered with from 6 to 9 inches of gravel on it is to be preferred to the timber planking with a thin coating of gravel and asphalte shown in the type designs for 60 and 70 feet spans. But such a roadway is much heavier than that of the type design, and would add materially to the quantity of material in the girders.

3. We cannot adopt the type design as it stands for many reasons. For instance, the girders required are about 65 feet centre to centre, the nearest type is 60 feet. The type roadway is 14 feet wide. The roadway asked for is 18 feet wide, and is not only wider but as I have said much heavier per square foot. A new design is therefore necessary in any case.

4. I have prepared two designs, which I think should be considered in India before we order the work. One is based on the type, the other on the design sent home, the roadways being similar in width and character in each case. The essential difference is that the type design will be put together in India with pins and bolts and nuts, the other with rivets.

5. The weight of the type design will be girders 22½ tons, roadway 22½ tons, or 45 tons in all. That of the other design will be 19 tons for the girders and 19 tons for the roadway, or 38 tons in all. In point of cost the girders of the type design will be fully £2-10-0 a ton dearer than those of the other. I should estimate the cost of each as follows:—

Type design.

	Per Span. £	s.	d.
Girders, 22½ tons, at £14-10-0 = ...	326	5	0
Flooring, 22½ tons, at £12-0-0 = ...	270	0	0
Total cost in England ...	596	5	0
Freight to India, 45 tons, at 25	56	5	0
Total ...	652	10	0

Rivetted design.

	£	s.	d.
Girders, 19 tons, at £12 = ...	228	0	0
Flooring, 19 tons, at £11 = ...	209	0	0
Total cost in England ...	437	0	0
Freight to India, 38 tons, at 25	47	10	0
Total ...	484	10	0

and I should have said that erection would be about the same for each, but local opinion would be better than mine on such a point.

6. The rivetted design would be sent out, as to the top and bottom booms, each in two or at the most three pieces fully rivetted up, except the gusset plates. The cross girders would of course be sent out rivetted up. The amount of rivetting to be done in India would not be large, and I should provide that the rivets should not be more than ¾ inch diameter so that they would not require any great strength to close them. The type design would be put together in India entirely with bolts and nuts.

7. Steel must be used for the channel bars in both designs because good iron channel bars cannot be got. In fact the principal parts of both designs would be steel used at the strains allowed for iron at the most. Steel is so little dearer than good iron, if at all, that this involves no waste. The supposed greater tendency to rust of steel need not, I think, be considered, and I should not shape out the bars in the type design. Forging is out of date or impossible, and the material saved by shaping does not pay for its cost.

8. Having said so much, it is for the authorities in India to say which or what other design they will have, but I have no doubt, in my own mind, that the type design is not nearly so good as the other.

9. In order that as little time may be lost as possible by a reference to India, I am having contract drawings for each design prepared, so that on receipt of a telegram tenders may be at once invited for the design selected.

10. I may perhaps say in conclusion that I prefer to either design for such a span plate girders. I do not propose them, because they will weigh, including roadway, say, 42 tons, and would involve the transport of large and heavy masses as well as rivetting in India.

Note by the Chief Engineer, Public Works Department.

The Director-General of Stores, India Office, with his No. S 14734 of 16th November 1888, forwards revised designs for the iron work required for the Gadilam bridge, prepared under the orders of Sir A. Rendel.

3891/2

2. Sir A. Rendel considers that the designs for the girders sent from Madras are better than the type designs received some time ago from the India Office. The plan of the girders sent from here was designed by Mr. Martin.

3. In any case the difference of span and the width of roadway between the type design and the girders required for the Gadilam bridge is such that new designs have been found necessary, and two have accordingly been prepared.

(*a*) Based on the type designs— Cost per span £652-10-0.	(*b*) Based on Mr. Martin's design — Cost per span £484-10-0.

As there are 13 spans, the cost of the iron work for the whole bridge will be (*a*) £8,482-10-0, (*b*) £6,298-10-0.

4. In this case there will be no difficulty in obtaining rivetters from the Railway or Public Works Workshops, so that there will be no advantage in adhering to the type design for pinned girders for the Gadilam bridge; but I feel sure that, in a large number of cases, the difficulty of obtaining rivetters will make it advisable to use the pinned girders shown in the type designs, and although pinned girders do wear out more rapidly than rivetted ones when there are frequent and heavy live loads, this argument does not apply to bridges where the live load consists of country carts.

5. I would recommend that the following telegram be despatched to the Director-General of Stores:—

"Rendel's design rivetted girders approved."

(Signed) H. R. MEAD, Col., R.E.,
Ag. Chief Engineer, P.W.D.

8th December 1888.

Order—dated 11th December 1888, No. 3891 W., Public Works.

Approved.

(True Extract.)

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

To the Superintending Engineer, V Circle, with two plans.

Exd. J. Moses.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated December, 11th.

Recd. Encl.

G.O., 11th Dec. 1888, No. 3891 W.

DECEMBER.

Gadilam Bridge

Sir A. Rendel's design for rivetted girders for the —, approved, and the Director-General of Stores, India Office, informed accordingly by telegraph.

It is requested that in any further communication on this subject the undermentioned letters and number may be quoted, and the reply addressed to
The Director General of Stores,
India Office,
Whitehall,
S.W.

S 14734.

SECRETARY TO GOVERNMENT
6 DEC 88
P.W. DEPARTMENT, MADRAS.

3891/3

India Office,
Whitehall, S.W.,

16th November 1888.

11p

Print

Sir,

With reference to your letter No 3132 of 6th October 1888, transmitting an indent for ironwork for the Gadilan bridge, South Arcot, I have the honor to forward a copy of a report on the subject by the Consulting Engineer to this Office.

You will observe that Sir A. Rendel prefers the design sent home from Madras to the type design referred to in your letter, and that in his opinion the latter cannot be adopted as it stands, for this bridge.

Fresh designs have therefore been prepared, based on both the above plans, and they are sent herewith for your consideration. The estimated cost per span of each design, including freight, is given in

The Secretary to the
Government of Madras,
Public Works Department,

3891/4

in the enclosed report, from which it will be seen that the total estimated cost of the 13 spans (including freight) is:

For type design.	£8482..10..0
" rivetted –"–	£6298..10..0

I suggest that your decision as to the type of bridge to be supplied, be communicated by telegraph.

I may add that it would not in any event have been possible for the ironwork to arrive at Madras by January next.

I have the honor to be,
Sir,
Your obedient servant,

A.A. Jopp
Director General of Stores.

3131. 2 w 6.10.88
527 w 16.2.88
2899 w 15.9.88
2388 w 6.8.88
2157 w 16.7.88
1777 w 15.6.88
1984 w 3.7.88
399 w 4.2.88
550 w 27.8.88
1947 w 26.6.88
3274 C 13.9.87
2636 w 9.10.86
237 w 29.1.85
1757 w 29.7.85

Print

Director General. Endorse 3Sp 7499

I very much prefer the design sent home to the type design for 60' and 70' spans. The only justification for adopting the type, in my opinion, would be the impossibility of obtaining rivetters in the part of India to which the girders are to be sent. I should doubt its being more difficult to get them anywhere than to get the class of men required to properly erect the type girders. As to the supposed superiority of pins over rivets, I have more failures of pinned girders than of rivetted girders. For instance pinned girders sent out for the East Indian Railway 35 years ago are now being replaced by rivetted girders in consequence of the deterioration of the pins by rust.

38/5

In respect to the Roadway, under the circumstances of this case I agree with the opinions expressed in India that a wrought iron flooring covered with from 6 to 9 inches of gravel on it is to be preferred to the timber planking with a thin coating of gravel and asphalte shewn in the type designs for 60 and 70 feet

(see back)

spans. But such a Roadway is much heavier than that of the type design, and would add materially to the quantity of material in the girders.

We cannot adopt the type design as it stands for many reasons. For instance the girders required are about 65 feet centre to centre, the nearest type is 60 feet. The type Roadway is 14 feet wide. The Roadway asked for is 18 feet wide, and is not only wider, but as I have said much heavier per square foot. A new design is therefore necessary in any case.

I have prepared two designs, which I think should be considered in India before we order the work. One is based on the type, the other on the design sent home, the Roadway being similar in width and character in each case. The essential difference is that the type design will be put together in India with pins and bolts & nuts, the other with rivets.

The weight of the type design will be: girders 22½ tons, Roadway 22½ tons or 45 tons in all. That of the other

design will be 19 tons for the girders and 19 tons for the Roadway or 38 tons in all. In point of cost the girders of the type design will be fully £2..10..0 a ton dearer than those of the other, I should estimate the cost of each as follows:-

Type design.	Per Span
Girders 22½ tons at £14..10..0 =	£326..5..0
Flooring 22½ tons at £12..0..0 =	270..0..0
Total cost in England	£596..5..0
Freight to India 45 tons at 25/.	56..5..0
Total	£652..10..0

Rivetted design.	Per Span
Girders 19 tons at £12..0..0 =	£228..0..0
Flooring 19 tons at £11..0..0 =	209..0..0
Total cost in England	£437..0..0
Freight to India 38 tons at 25/.	47..10..0
Total	£484..10..0

and I should have said that erection would be about the same for each, but local opinion would be better than mine on such a point.

The rivetted design would be sent out, as to the top and bottom booms, each in two or at the most three pieces fully rivetted up, except the gusset plates. The cross girders would of course be sent out rivetted up - The amount of rivetting to be done in India would not be large, and I should provide that the rivets should not be more than 3/4" diameter so that they would not require any great strength to close them - The type design would be put together in India entirely with bolts and nuts.

Steel must be used for the Channel bars in both designs because good iron channel bars cannot be got. In fact the principal parts of both designs would be steel used at the strains allowed for Iron at the most. Steel is so little dearer than good iron, if at all, that this involves no waste - The supposed greater tendency to rust of steel need not I think be considered, and I should not shape out the bars in the type design - Forging is out of date or impossible and the material saved by shaping does not pay for its cost -

Having said so much it is for the Authorities in India to say which, or what other design they will

have, but I have no doubt in my own mind that the type design is not nearly so good as the other.

In order that as little time may be lost as possible, by a reference to India, I am having contract drawings for each design prepared. So that on receipt of a telegram, tenders may be at once invited for the design selected.

I may perhaps say in conclusion that I prefer to either design for such a span plate girders. I do not propose them because they will weigh including Roadway say 42 tons, and would involve the transport of large and heavy masses, as well as rivetting in India.

(signed) A. L. Rendel

16/11/88

In this case there will be no difficulty in obtaining rivetters from the Railway or the Workshops, so that there would be no advantage in adhering to the type design for pinned girders for the [illegible] Bridge; but I feel sure that in a large number of cases, the difficulty of obtaining rivetters, will make it advisable to use the pinned girders shown in the ~~tops~~ type designs; and although pinned girders do wear out more rapidly than rivetted ones, when there are frequent and heavy live loads, this argument does not apply to bridges where the live load consists of country carts.

I would recommend that the following telegram be despatched to the Director General of Stores.

~~Prof~~ Rendel's design rivetted girders approved.

8.12.08

8/12/08

3891/16 P. W. Dept 6 P

Print

~~To, Orders~~ Note by the Ch. Engr. P. W. Dept.

The Director General of Stores India Office with his No. S.14734 of 16th November 1888, forwards revised designs for the ironwork required for the Gadilam Bridge, prepared under the orders of Sir A. Rendel.

2. Sir A. Rendel considers that the designs for the girders sent from Madras are better than the type designs received some time ago from the India office. The plan of the girders sent from here, ~~were~~ was designed by Mr. [illegible].

3. In any case the difference of span and

the width of roadway, between the type design and the girders required for the Gadilam bridge is such that new designs have been found necessary, and two have accordingly been prepared.

(a) Based on the type design
Cost per span £652-10-

(b) Based on Mr. Martin's design.
Cost per span £484-10-

As there are 13 spans, the cost of the iron work for the whole bridge will be

(a). £8482-10-0.
(b). £6298-10-0

4.

4. In this case there will be no difficulty in obtaining rivetters from the Railway or P. W. Workshops, so that there will be no advantage in adhering to the type design for pinned girders for the Gadilam Bridge; but I feel sure that in a large number of cases, the difficulty of obtaining rivetters, will make it advisable to use the pinned girders shown in the type designs; and although pinned girders do wear out more rapidly than rivetted ones, when there are frequent and heavy live loads, the

argument does not apply to bridges where the live load consists of country carts.

~~The Hon'ble Mr H. S. Stokes~~

5. I would recommend that the following telegram be despatched to the Director General of Stores.

"Rendel's design rivetted girders approved"

11/12

6/12/88

A No. 3891 W of 18 Dec/88

Approved

H.S.

9 Dec

Tel. despatched 11/12

S.E. V Circle, with 2 plans

10/12

Fd. 10/12/88

1 Enc. 8/12

Govt. of (1888) Madras.
PUBLIC WORKS.

12/12

Dated

Recd. Encl.

G.O., 11 Dec 1888, No. 3891 W

Gadilam Bridge

Sir A. Rendel's design for rivetted girders for the –, approved, & the Director General of Stores, India Office, informed accordingly by telegraph.

C/12/12 12/12

(1) பக்கங்களின் எண்ணிக்கை 52

(2) புதுக்கித் திருப்பிய நாள் 11/88

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W துறை

அரசாணை எண். / மு. கோப்புத் தாள் எண். 3887 W அச்சகம் / பலவகை

நாள் : 11.12.1888 ~~198~~ .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

11th December 1888, No. 3887 W., Public Works.

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.e.*, 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 *bonâ fide* 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.

3887/2

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.)

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

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

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1888) Madras.

PUBLIC WORKS.

Dated December, 11th.

Recd. *Encl.*

G.O., 11th Dec. 1888, No. 3887 W.

DECEMBER.

Petty Cash Payments

Orders on opinions of the Superintending Engineers in regard to the number of witnesses considered necessary in attesting —.

3887/3

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.)

Captain, R.E.,
Under Secy. 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

GENERAL.
ACCOUNT.

Govt. 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.

3887/4

2nd May 1888, No. 1291 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

From G. T. WALCH, Esq., Superintending Engineer, I Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 22nd March 1888, No. 2854 G.D.

I have the honor to enclose letter No. 514,* dated 21st instant, from the Executive Engineer, Western Division, and to request that, if possible, the signature of one competent witness besides that of the person who makes the payment may be considered enough for each petty cash-payment.

* To be returned when done with.

Enclosure.

From W. C. DeMORGAN, Esq., Executive Engineer, Godávari Western Division, to the Superintending Engineer, I Circle, dated Godávari, 21st March 1888, No. 514.

The difficulty in procuring two witnesses to each petty cash-payment was brought to the notice of the Examiner, Public Works Accounts, Madras, in replying to para. 6 of the audit note on accounts for November 1887.

2. The Examiner, in his letter No. 509 S.E. 1, of 7th March 1888, has suggested that the question may be referred for the orders of Government through your office.

3. Petty cash-payments are generally made by the Subdivision officers and imprest-holders while on circuit, as piece-workers naturally object to travel to the head-quarters of the division or subdivision to receive a trifling payment.

4. The prompt submission of vouchers is frequently delayed for want of a witness who is able to sign his name to the name.

5. In para. 2 of his letter under reference, the Examiner states that *any* member of the Establishment, *other* than the person responsible for the payment, is a competent witness.

6. I have therefore the honor to suggest that one witness may be considered sufficient to cash-payments. As a clerk is generally present when payments are made, he could witness marks, &c., and the delay would be avoided.

7. I have the honor to request that, if you agree with me, the orders of Government may be obtained on the subject.

From the Examiner, Public Works Accounts, dated 23rd April 1888, No. 1391.

In my opinion, no relaxation of the rule should be allowed (unless better cause can be shown) in the case of payments to "contractors," as, in such cases, there should seldom, if ever, be any difficulty in getting two witnesses, of whom one at least, and both when convenient, should, it is thought, always be some member of the divisional establishment; a contractor generally has a following of some sort, a gumastah and a friend or two, one of whom could witness when two members of the establishment are not available.

2. As regards piece-workers, a distinction might, I think, be drawn between individual piece-workers and gangers or headmen of piece-workers, and in the case of payments to the latter, attestation of some sort seems desirable, but it does seem probable that there may frequently be difficulty in getting two witnesses, because the simple sort of work on which they would be engaged would seldom require a work

3887/8

gumastah of the divisional staff, and they have not the sort of following that a contractor generally has, and I think one witness might be considered sufficient, he being a Government servant. In the interests of the men who constitute the gang, it is desirable that there should be some guarantee that the amount was actually paid to the headman.

3. With regard to a payment made to an individual piece-worker, it seems to me that there is no real difference between his case and that of a laborer for daily wages, and, as far as I can see, there is no reason why a witness should be required for a payment to one and not for a payment to the other.

4. I therefore suggest for—

(a) payments to "contractors" two witnesses, one at least, and if possible both, a Government servant;

(b) payments to headmen of "piece-workers," one witness, a Government servant;

(c) payments to individual piece-workers no witness necessary. Using the term contractor and piece-worker in the sense implied in G.O. No. 94 W., dated 11th January 1888, according to which a man who undertakes to do a definite quantity of work of any kind is a contractor, whilst a piece-worker is merely a laborer paid by results.

5. I think this opportunity might be taken of ruling that the witness should always be described, by entry of his occupation, &c., so as to admit of his being found when wanted. If this is not done, attestation by any number of witnesses can be of little value.

6. It would perhaps be better not to dispose of the matter on the representations of a single Executive Engineer, but to refer it to Superintending Engineers generally for opinion. Other Executive Engineers may possibly suggest cases not considered above as to which some ruling may be desirable.

7. Para. 4 of the Executive Engineer's letter is not understood. I can understand that a payment might be delayed for want of the required witnesses; but I cannot understand the voucher being delayed, for, if the payment is not made, there can be no question of voucher, and if the payment is made (without witnesses) the defect can never be remedied. As I understand the rules, what is wanted is witnesses of the payments, and not merely witnesses of the payee's signature.

Order—dated 2nd May 1888, No. 1291 W., Public Works.

Communicated to Superintending Engineers of other Circles for an expression of their views.

(True Extract.)

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

To the Superintending Engineers, II to VI Circle.
" Consulting Architect to Government.
" Examiner, Public Works Accounts
" Superintending Engineer, I Circle, for information.

Exd. F. R. Bantleman.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1888) Madras.

PUBLIC WORKS.

Dated May, 2nd.

Recd. *Encl.*

G.O., 2nd May 1888, No. 1291 W.

MAY.

Petty Cash-payments

Requesting the views of Superintending Engineers as regards the number of witnesses considered necessary in attesting—.

No. 1291 W d/ 2-5-88
" 94 W " 11-1-88

No. 3739 C.

Government of Madras.

PUBLIC WORKS DEPARTMENT,

~~Ootacamund~~ Madras, 5 October 1888.

OFFICE NOTE.

From

W

To

C

Current Nos. 7029, 9929, 5740, 5509, 6547, 5652 and 5676 — Replies to G.O. No. 1291 W dated 2-5-88, relative to number of witnesses who should attest petty cash payments.

For favour of remarks.

(Sd) W. L. C. B.
4-10-88

Despd. 5-10-88.

Dd 16/10

2873/88

No. 222 G.C.

3887/1

FROM,

G. T. Walch Esqr.
THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,

THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

DOWLAISHWARAM, 10th July 1888

SIR,

With reference to G.O. No. 1291 - 2-5-88 I have the honor to say that after consulting most of the Executive Engineers in this Circle I am of opinion that the suggestion made by the Examiner in para 4 of his No. 1391-23-4-88 printed with the G.O under notice may well be adopted but when a payment to any individual piece workers amounts to more than Rs. 10- I think it will be as well to have one witness-

I have the honor to be,
Sir,
Your most Obedient Servt.

G. T. Walch,

Supdg. Engineer 1st Circle

W

EXAMINER
1888
P. W. ACCOUNTS.

FROM,

G. T. Walch Esqr

~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DATED 10th
DESPTCHED 12th } July 1888
RECEIVED

No. 222 G.C.

ENCLOSURES. —

SUBJECT.

Petty Cash Payments.

Informs that the suggestions made by the Examiner may be adopted as regards the number of Witnesses Considered necessary in attesting –.

No. 262. G.L.

Superintending Engineers
Office, 2nd Circle,
29th September /88

From.

J. Hamman Esquire,
Superintending Engineer,
II Circle

3887/9

To

The Chief Engineer,
Public Works Department,
Madras.

Sir,

With reference to G.O. No. 1294 of the 2nd May 1888, and urgent reminder of the 18th Instant, Calling for the views of Superintending Engineers as to the number of witnesses Considered necessary in attesting petty Cash ~ payments, I have the honor to inform you that I Consider one witness ~ sufficient.

I have the honor to be
Sir
Your Most obedt Servant

J Hamman
Superintending Engineer
II Cir.

H.
28/7/88.

EXAMINER
No. 1169
6 OCT 1888
ENCLOSURES
P.W. ACCOUNTS

From,

The Supdg. Engineer,
2nd Circle

To,

The Chief Engineer,
P. W. D.

Dated 29th Septr. 1888

No. 262-G.L.

Petty cash-payments.
Informing that he considers that one witness is sufficient in attesting—

SUPERINTENDING ENGINEER'S OFFICE,

No. 499 Camp: Cuddapah ~~MADRAS~~,
~~Chepauk~~, 14th June 1888.

2887/11

From Col. H. Smalley R.E.
~~THE~~ SUPERINTENDING ENGINEER,
III ~~1st~~ CIRCLE,

To
THE Chief Engineer
P. W. Deptt.
Madras

SIR,

Enclosures.

Of C.E. No. 1291 W d/2-5-88

I have the honour to report that the Executive Engineer Bellary finds no difficulty in getting witnesses to attest petty cash payments. The Executive Engineer Kurnool agrees with the Examiner's suggestion. The Executive Engineer Cuddapah considers that where contractors can sign their names, witnesses are not necessary, and that only where they cannot sign their names, should the Examiner's suggestions be adopted. He remarks that in private concerns it is not customary to obtain witnesses to signatures to receipts for money, and that the receipts are not any more legal for their attestations. With these views I concur.

2: The Executive Engineer Cuddapah wishes to raise another point in connection with this subject, and that is, that Executive Engineers should be allowed to send cheques through Overseers. He points out that unless this is permitted Executive Engineers are placed in a difficulty. They cannot send bills together with cheques to be receipted by Contractors at a distance as they cannot trust contractors sufficiently, and the witnesses would probably not be procurable [illegible]. The practice therefore is to get bills receipted before cheques are sent in payment. The witnesses therefore do not attest the fact of payment; they simply attest the signature of the Contractor. After a Contractor's signature is known, this practice seems superfluous. If cheques were sent through Overseers, bills would be receipted at once on delivery of the cheques. I cannot myself see any objection to cheques being sent through Overseers.

3889/12

I have the honor to be
Sir
Your most obedt. Servant
H Smalley Col. R.E.
Supdg. Engineer
3rd Circle

EXAMINER
ENCLOSURES
P.W. ACCOUNTS

P.W.C. No. 5740

From

The Superintending Engineer,
3rd ~~1st~~ Circle,

To

The Chief Engineer
P.W. Dept.
Madras

Dated 15 } June 1888.
Recd. }

ENCLOSURES.

No. 499

Petty Cash-Payments

Expressing views as regards the number of witnesses considered necessary in attesting —.

Compile
16.6.88

No: 233
~~I.~~

Supg: Engineer's office 4th circle,
Coimbatore, 9th June 1888.

3887/13

From,

J.W. Martin Esq.,
Executive Engineer,
in charge of IV circle.

To,

The Chief Engineer,
P.W. Department.

Sir,

Adverting to G.O. dated 2nd May* 1888 regarding petty cash-payments, I have the honor to state, that I approve of the suggestions of the Examiner of P.W. accounts given in para 4 of his letter recorded in the above G.O.

*No: 1291 W

2 The occupation and usual residence* of the witnesses I think should always be given:

I have the honor to be
Sir
Your most obt servt
J.W. Martin
Executive Engineer
in charge of 4th circle

EXAMINER
No. 1181
6 OCT 1888
ENCLOSURES
P.W. ACCOUNTS

OWCN 5509

From

The Executive Engineer
in charge of the
Fourth circle.

Dated 9th June/88

R 11.6.88

No. 233/W

Petty cash payments

states that
he approves of the
suggestion of the
Examiner, given in
para 4 of his letter
recorded in G.O. No.
1291 W of 2d May /88,
regarding the —

Compile
11.6.88

SUPERINTENDING ENGINEER'S OFFICE,

No. 1418.

V Circle, Madras,

~~Chepauk~~, Bangalore 3d July 1888.

From

Colonel H. W. Vibart R.E. 388/13

SUPERINTENDING ENGINEER, V CIRCLE,

To

THE Chief Engineer
Public Works Department

Enclosures.

SIR,

With reference to G.O. No. 1291. W. dated 2d May 1888, I have the honor to report that no difficulty is experienced in the Divisions in this Circle in getting two witnesses to payments made to persons who cannot sign their names.

The clerks and whenever convenient those of the peons, who can write, on the Divisional Estt. can be made to sign as witnesses and I consider it important that the occupation &c of the witnesses should always be described as suggested by the Examiner in para 5 of his note.

In Districts where education has not much advanced, there may perhaps be difficulty, at times, in obtaining two witnesses.

I have the honor to be
Sir
Your most obedient Servant

Col. R.E.
Supdg. Engineer & Circle

3887/16

EXAMINER
No. 1631
6 OCT 1888
ENCLOSURES
P.W. ACCOUNTS

P. W. Cu 06547

From

THE SUPERINTENDING ENGINEER,
V Circle,

To

THE Superintending Engr
— 5 Circle —

Dated 3rd } July 1888.
Recd. 5 }

ENCLOSURES.

No. 1418.

Petty Cash payments &
Reports regarding
the number of witness
required for attesting
the ——— to Contracto
&c —

Compile
5.7.88

OFFICE OF THE SUPERINTENDING ENGINEER, 3887/17
6TH CIRCLE.

Camp, Upper Anicut 10th June 1888
D 12/—

No. 546 I. J.

From J. W. Rundall Esquire M.I.C.E.

~~The~~ Superintending Engineer,
6th Circle.

To

The Chief Engineer
Public Works Department
Madras.

ENCLOSURES.

Sir,

With reference to G.O. No. 1291 W of the 2nd Ultimo calling upon Superintending Engineers to report their views regarding the number of Witnesses necessary to attest payments, I have the honor to state that I consider all restrictions, involving the chance of delays in payments should, as far as possible, be removed.

2 - All the Executive Engineers in this Circle, are of opinion that one witness is sufficient in the case of piece works.

3. Some of the Executive Engineers consider it would be sufficient for one Witness to attest the fact of payment

to Contractors
and in this I concur.

I have the honor to be,
Sir,
Your most obedient Servant.

J. W. Rundall
Superintending Engineer Co. Circle

3887/18

P.W.C. No. 5652

P. W. D. 6TH CIRCLE.

EXAMINED 1824
6 OCT 1888
ENCLOSURES
P. W. ACCOUNTS

From

The Superintending Engineer,
6th Circle.

To

The Chief Engineer
P. W. D.

No. 546 T. J.

Dated 10ᵗʰ
D 12ᵗʰ
Received 14 } June 1888.

Enclosure.

Petty Cash-Payments:-

Reports that one witness is sufficient in attesting ~~the~~.

Com[illegible] mem
14.6.88

No. 1. P. W. D.

Office of the Consulting Architect to Govt.,
Chepak, Madras,
14ᵗʰ June 1888.

No. 435.

3887/19

From
J. W. Brassington, Esq.,
Consulting Architect
to the Government of Madras,

To
The Chief Engineer
Public Works Department.

Enclosures.

Sir,

With reference to G. O. No. 1291 W. dated the 2ⁿᵈ May 1888, I have the honor to state that the difficulty in obtaining witnesses does not exist in Madras. I think witnesses should not be Government servants but independent men.

I have the honor to be
Sir
Your most Obedient Servant

J W Brassington
Consulting Architect
to Government

EXAMINED
No. 1631
3 OCT 1888
ENCLOSURES
P.W. ACCOUNTS

P.W.C. No. 5676
E.1
12261

P.W.D.

From

The Consulting Architect
to the Government of
Madras.

To

The Chief Engineer
P.W.D.

No. 435.

Dated 11th June 1888.
Rd 14.6.88
Enclo:

38871/1

Subject:

Giving opinion as regards the number of witnesses considered necessary in attesting petty cash payment.

Complied
W.W.
13.6.88

No. 3739C
38871/21

Government of Madras.

PUBLIC WORKS DEPARTMENT,

~~Ootacamund,~~ Madras 5th October 1888.

OFFICE NOTE.

From

W

To

C

Current Nos 7029, 9929, 5740, 5309, 6547, 5652 & 5676 — Replies to G.O. No 1291 W of 2.5.88, relative to number of witnesses who should attest petty cash payments —

For favour of remarks.

W.W.
4.10.88

D.W.

EXAMINER
No. 1031
6 OCT 1888
ENCLOSURES 7
P.W. ACCOUNTS.

2P

No. 2650 of 26.11.88
Enc: 7

To W.

Returned with the following remarks.

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

(a) The Supg. Engineer 1st. Circle would go further and require one witness to payments to piece works when over Rs. 10.

(b) The Supg. Engineer 6th. Circle considers one witness sufficient in the case of contractors.

(c) The Consulting Architect thinks that witnesses should not be Government servants.

(d) The Supg. Engineer 3rd. 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

---

3P 38/72

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 Supg. Engineer 3rd. Circle in the opinion that witnesses might be dispensed with altogether except in cases of payees who cannot write (and perhaps head men of gangs) but in view of the present 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 benefited 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~~ firm" (see note (1) on yellow form 14) will need be both a payee who can sign a name and a well known person (see

note 5 on form 14 A.) and (2) that payments to labourers 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 labourers 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 20-0-0 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.e. 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 bazaar men 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 bazaar men 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 bazaar men. 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 that payments to *bona fide* piece workers (i.e. labourers 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 bazaar-men and petty shop-keepers	(c) None ~~(subject to any rule that may now be laid down)~~
Cash payments.	
(3) To labourers, including bona fide 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 20-0-0 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 bazaar-men and petty shop keepers	(6) None ~~(subject to any rule that may now be laid down~~.
(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 [illegible] 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.

G.O. 94 W d/11-1-88
" 1291 W d/2-5-88

P.W.C. No 1223

3887/25 Genl Acct

PUBLIC WORKS DEPARTMENT.

No 3887 W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

~~Under date the~~ 11th Decr /88

READ again ~~the following~~

G. O. No 1291 W dated 2nd May 1888.

Read also

From the Supdg Engineer I Circle A. C. No 222 G.L. d/10th July 1888.

From the Supdg Engineer II Circle A. C. No 262 G.L. d/29th September 1888

From the Supdg Engineer III Circle A. C. No 497 d/15th June 1888

From the Supdg Engineer IV Circle A. C. No 233 E.W. d/9th June /88

From the Supdg Engineer V Circle A. C. No 1418 d/3rd July 1888

From the Supdg Engineer VI Circle A. C. No 546 L.J. d/10th June 1888

From the Consg: Architect to Govt A. C. No 435 d/14th June 1888

Office note from the Examiner P. W. Accts A. C. No 2650 d/26 Novr 1888

[illegible]

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

WCB
8.12.88

8/12/88

To
The Supdg Engineers
" Consg. Archt to Govt
" Examiner P.W. Accounts.

Hw. 8.XII.88
P.D. 10/12/88

3887/26