(1) பக்கங்களின் எண்ணிக்கை 56

(2) புதுக்கித் திருப்பிய நாள் 1/91

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

32

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 1112-13

அச்சகம்
பலவகை

நாள் : 5-4-1892 198/.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

28 Sheets

D.V

ஆவண, கா-1—18,008—15-6-87.

5th April 1892, No. 1112 W., Public Works.

1112-13
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 16th March 1892, No. 395 S.A.

Enclosed is a letter in original from the Executive Engineer, Godávari Western division, No. 85, dated 30th January 1892—

(i) Representing that delay in the submission of completion statements is in certain cases attributable to the difficulty of getting piece-workers to travel long distances from their homes to receive their dues, and

(ii) Inquiring whether all such dues may not be remitted by means of postal money orders, postal acknowledgments being submitted as vouchers for the payments.

2. To my mind this letter involves two distinct questions, viz. :—

(a) Should completion statements be indefinitely postponed because small sums happen to be due to piece-workers?

(b) Would a postal acknowledgment be a legal quittance?

and I propose to discuss each separately.

A.

3. In regard to similar delays in settling with *contractors*, the code rule is as follows :—

> If a contractor delays to receive final settlement for more than one month after the final certificate has been passed, the Superintending Engineer's permission should be obtained to close the accounts of the work and the contractor and to credit the balance due to the account "deposits" (Government of India Code, volume II, chapter XIII, para. 67).

The object of the rule obviously is to close the account of a work and to admit of prompt submission of the completion report, and, if this end is permissible in the case of large dues, there is, I think, greater reason for closing the account of a work and including its cost in a completion statement when trifling sums remain unpaid on a work.

4. I had to give this very point consideration while in the Central Provinces in July 1887, when, after correspondence with the Accountant-General, Public Works Department, on the subject, the following instructions were issued to the department in those provinces :—

> If it happen that any wages are unpaid at the time the completion report for a work is under preparation, the unpaid wages should be distinctly recorded in the completion report, and, if payment be made subsequently, the charge to the work should be made at the time the liability is discharged.

5. This may result in the actual payments on a work differing slightly from the reported cost of a work ; but these differences should, as a rule, be inappreciable, and,

as the full cost of a work (viz., the value of labour and material expended on it whether paid for or not) would be shown in the completion statement, the administrative check over the expenditure as compared with estimated cost would be complete.

6. The difference between (*a*) sums unpaid to contractors and (*b*) sums unpaid to piece-workers at the time a completion report or statement is under preparation is simply this :—

(1) That in the case of (*a*) contractors—
  (i) The sums will be debited to the work *at the end of a month after the final certificate has been passed* by credit to "deposits."
  (ii) If such sums are not claimed within three complete account years will in March of each year be credited to Provincial Revenue (Civil Account Code, 14, II).

(2) That in the case of (*b*) piece-workers—
  (i) The sums will *not* be debited to the work *until they are actually disbursed.*
  (ii) If such sums are not claimed within six clear months, excluding the month in which the wages were earned, they will be considered as forfeited under schedule II of the Indian Limitation Act of 1877 and they will remain as short charges to the works concerned.

7. There may be reasons why in this province the above procedure may not be desirable, owing perhaps to the bulk of work on an estimate being done by piece-workers; but even in such cases I think that, by frequent payments for work done, the balances unpaid on an estimate could be kept low, and, if the procedure described above be approved by Government, the prompt submission of completion reports can be ensured irrespective of the decision that may be arrived at on the second question raised, which may take some time to settle.

B.

8. The question of payment by postal money orders was, I find, discussed nearly two years ago. In your No. 404 D., dated 11th July 1890, you forwarded to this office the opinion of eight officers of the department and requested an opinion as to the rules that should be drawn up by Government with reference to G.O., No. 913 W., dated 20th March 1890, but nothing further has been done in the matter which I understand was held in abeyance pending disposal of the "Accounts Committee's case."

9. In para. 2 of his letter No. 617 P.R., dated 4th April 1890, the Chief Engineer, Periyár Project Works, expressed the opinion that—

> He saw no reason why Executive Engineers should not be authorised to make all payments in this way, when a money order is more convenient than a cheque,

adding that—

> There was no reason why an Executive Engineer should not exercise on behalf of Government a discretion which every one exercises in regard to his private expenditure.

10. I have discussed this question with the Chief Engineer in the Public Works Department, and, while I fully share the opinion quoted above, it appears to me that two important issues arise out of it in connection with the sufficiency and validity of the acknowledgment on a postal money order.

(1) All that such an acknowledgment shows is that a certain sum of money has been received by a certain person. It does *not* show that it has been received in payment of a debt due by *Government*, or in payment of a particular debt. How can this be best secured? Will the post office consent to amplify the form of acknowledgment?

(2) Does the exemption from stamp duty of postal money orders (*vide* the Stamp Manual, appendix No. II, item 12 (*c*), extend to the remitter, or is it restricted in its operation only as between the payee and the post office? In other words would an unstamped acknowledgment of this description be accepted in a

court of law as a full and sufficient discharge against the Public Works Department in this case?

11. For facility of reference I return all the correspondence received with your office-note No. 404 D. of 11th July 1890.

Office-note from the Examiner, Public Works Accounts, dated 24th Mar. 1892, No. 439 S.A.

ORDER—dated 5th April 1892, No. 1112 W., Public Works.

His Excellency the Governor in Council is of opinion that unsettled claims of piece works should be dealt with in precisely the same manner as dues to contractors, *i.e.*, by the process described in paras. 3 and 6 (1) of the Examiner's note of the 16th March 1892.

2. The use of money orders would be an administrative convenience and a source of increased revenue to the post office, which would thus probably be willing to introduce a special form for remittances on behalf of the State which would meet the first of the difficulties mentioned in para. 10 (1) of the note. The matter will be referred to the Director-General of Post Offices for remarks.

3. The Government Solicitor will report as to the validity from a legal point of view of the unstamped receipt issued in connection with money orders—*vide* para. 10 (2) of the note.

(Here enter No. 1113 W., Public Works, dated 5th April 1892.)

(True Extract.)

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

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

ENDORSEMENT—dated 5th April 1892, No. 1113 W., Public Works.

Copy of the above forwarded to the Director-General of Post Offices for favour of remarks in regard to the question raised in para. 2 of the Proceedings.

(By Order.)

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

Exd. A. D. Xavier.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1892} Madras.
PUBLIC WORKS.

Dated April, 5th.

Recd. *Encl.*

G.O., 5th April 1892, Nos. 1112, 1113 W.

APRIL.

Remittances

The proposal for the introduction of a special form of — on behalf of the State, referred to the Director-General of Post Offices.

4716
14 JUL 1890
8

No. 4024 D.

Government of Madras.

PUBLIC WORKS DEPARTMENT,

Ootacamund, 11th July 1890.

OFFICE NOTE.

From W.

1112—13 / 3

To C

Letter from the S.E. I Circle No 1769 L. d/ 21-6-90
— do — do II — " — " 825 L d/ 26.5.90
— do — do — III — " — " 357 d/ 17.5.90
— do — do — IV — " — " 158 W d/ 30.4.90
— do — do — V — " — " 539 ~~[illegible]~~ d/ 2.5.90.
— do — do VI — " — " 1567 J. d/ 24.4.90.
— do — C.A. to Govt. — 296 d/ 30.4.90
— do — Ch. E. P. Project — 617 PR d/ 4.4.90.

Replies to G.O. No 913 W d/ 20 March 1890.

For favour of remarks and for opinion as to the rules which may now be drawn up by this Govt.

11.7.90
W

No. 176 G.C.

FROM,

J. W. Martin Esquire 1112/13/4

SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DOWLAISHWERAM, 21st June 1890

Despd 24th

SIR,

With reference to para 2 of G.O. No. 913 W dated 20th March 1890, I have the honor to suggest that payments on account of articles obtained from firms outside the District which are now made by means of Remittance transfer receipts, be also made by money order - as under the present system there is not only a certain amount of delay in making such payments but there is also a certain amount of correspondence with the District Treasury before the remittance transfer receipt is received from that Department.

I have the honor to be

Sir,

your most obedient servant

E W Martin
Supg. Engineer I circle

CH

1112-13
/5

PW CW 6113

FROM,

J. W. Martin Esq.

SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

14 JUL 1890

47/4

DATED 21st
DESPATCHED 24 } June 1890
RECEIVED 30

No. 176 Gl.

ENCLOSURES

SUBJECT.

Payments on account of articles obtained from firms outside the District. Suggests that — be also made by money order.

83

[illegible]

C. A. W.

0
30/6

No. 82 Gl

Suptg. Engineer's Office,
2nd Circle.
26th May 1890.

From,

J. Hannan Esquire,
Superintending Engineer,
II Circle.

To,

The Chief Engineer, 1112/17/6
Public Works Deptt.,
Madras.

Sir,

With reference to para 2 of G.O. No. 913 W. of the 20th March 1890, I have the honor to report that the Executive Engineers, Nellore and Kistna Western Divisions, suggest that the system of payments by money orders may be extended to all payments of Rs. 10 & under, which cannot be made by cheque, whether within or outside the Division, and that the Executive Engineer Buckingham Canal Division suggest that Contractors carrying out works at a great distance from Government Treasuries be paid by money orders on the submission by Sub-Division Officers of Bills duly receipted by them (Contractors).

Taking into consideration, the difficulty of obtaining Vouchers in the Buckingham canal Division which extends upto Peda Ganjam, the course suggested by the Executive Engineer appears good.

2. I concur also in the opinions of the Executive Engineers Nellore and Kistna Western Divisions as regards payments of all sums of Rs. 10 and under by Money-Orders.

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

J Hannell
Superintending Engineer,
II Circle

Md.
245

1112—13
7

P.W.C. No. 4990.

4714
14 JUL 1890

From

The Supdg Engineer
2nd Circle

To

The Chief Engineer
P.W. Dept.

Dated 26th May/90
Rd 29-5-90

No 82 E6

Payments by money orders - Report on the proposal of Examiner's regarding

[illegible]

Complete
[illegible]
D.W

0
30/6

No. 359

Superintending Engineer's Office,
3RD CIRCLE,
Bellary 17 May 1890.

FROM,
Col. H. Smalley R.E.
SUPERINTENDING ENGINEER,
IIIRD CIRCLE.

1112/13
8

To,
THE Chief Engineer
P.W.D.
Madras.

Sir,

Enclosures.

With reference to para 2. of G.O. No. 913 W. dated 20th March 1890 I have the honour to state that the classes of payments other than those mentioned in the above G.O which can be conveniently made are as follows.—

1 Small sums to Forwarding Agents.

2. Payments to Wodders and piece workers residing in localities far from a Treasury.

I have the honour to be
Sir
Your most obdt. servant

H Smalley Col. R.E.
Supdg. Engineer
3rd Circle

C.W.C. No. 4850

67th
14 JUL 1890

From

The Supdg. Engineer
3 Circle

to The Chief Engineer
P.W.D.
Madras

Dated 17 May 1890.

Recd. 23.5.90

No. 359

Payments by money orders.

Reporting that the classes of — other than those shown in G.O., are noted within.

From,

The Superintending Engineer,
IIIrd Circle,
Bellary.

To,
The

Dated
Received } 18

Enclosures.

No.

Subject.

9/6/90

Compile
23.5.90
D.W.

0
30/6

30/6

No. 158/E.W.

Supg. Engineer's office, 4th Circle,
Coimbatore, 30th April 1890.

From,

Major D. McNeil Campbell, R.E.,
Supg. Engineer, 4th Circle,

To,

The Chief Engineer,
P.W. Department.

1112-13/9

Sir,

Adverting to para 2 of G.O. No. 913 W of 20th March 1890, I have the honor to state that in the following cases, it is considered, payments might with advantage be made by postal money orders.

(1) Remittance to Executive Engineer or Sub divisional Officer on account of miscellaneous receipts realized by Overseers or attached officers, who are not Imprest Holders.

(2) Payments for petty Contract work in case the contractor would otherwise waste time in going to a distant treasury.

(3)

(3) Return of Earnest money in some cases deposited by Contractors

(4) Imprests to Subordinates not exceeding Rs 100 in each case.

I have the honor to be,
Sir
Your most obedt. servant
F. McW. Campbell, Major, R.E.,
Supg Engineer, 4th Circle.

11/12—13
10

G.W.C. No. 4127.

From
The Supg. Engr.
4th Circle

4714
14 JUL 1890

Dated 30th April 1890
Desp'd 1st May 1890.
Rd 2.5.90
No. 158 / E.W.

Enclo. .

Payment by Money orders
Furnishing the information with regard to—

Compiled
2.5.90

2.5 / BW 29/12/90

30/6

No. 539

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,
Chepâk, 2d May 1890.

From
Lt. Col. S. C. Clarke R.E.
Offg. SUPERINTENDING ENGINEER, V CIRCLE,

To
THE Chief Engineer.
P.W. Department.

1112-13 / 11

SIR,

Enclosures.

With reference to para 2 of G.O. No. 913 W dated 20th March 1890, I have the honor to inform you that all the Executive Engineers in this Circle report that they consider that Money orders could be used with advantage in making payments to Contractors subject to their own discretion.

I have the honor to be
Sir
Your Most Obedt Servt

J. Mann Lieut Coll R.E.
Offg Supg Engr
5th Circle.

1112–13
12

P. W. C. No. 4219

From

The Supdg Engineer
V Circle

To

The Chief Engineer
P. W. Deptt.

Dated 2nd } May 1890.
Recd. 5 }

4714
14 JUL 1890

No 539.

Payments to contractors — Informing that all the Executive Engineers in the fifth circle report that money orders could be used for —

Compile
WCB
7.5.90

30/6

OFFICE OF THE SUPERINTENDING ENGINEER,
6TH CIRCLE.

Allinagaram 24th April 1890
D 26

No. 156-T

From Lt Col: A C Smith RE
The Superintending Engineer,
6th Circle.

1112-13/13

To

The Chief Engineer
P. W. D.

Sir,

ENCLOSURES.

With reference to G.O. No 913 W of the 20th March 190, regarding payments by money orders, I have the honor to state that in the following cases also payments may be made by money orders, when the parties concerned are away from Government treasuries.

I. Earnest deposits received with tenders for contracts.

II Travelling allowance of members of regular establishment, below the rank of upper subordinates;

III. Purchases of materials &c from

outside the Presidency;

IX. Small sums under Rs. 150 payable to piece Workers.

I have the honor to be
Sir.
Your most obedient Servant
A L Smith Lt Col
Supdg: Engineer [illegible]

P.W.C. No 3972

4714
14 JUL 1890

From

The Supdt. Engineer
VI circle

To

The Chief Engineer
P.W.D.

No 156-8
Dated 24 }
Despd. 26 } April 1890.
R 28.4.90

Payment by money orders:
Reporting certain cases in which — to be made —

Compile
HCR
28.4.90

P. W. D. 6TH CIRCLE.

From

The Superintending Engineer,
6th Circle.

To

The

No.

Dated }
Received }

Enclosure.

33
No 291 dt 21/5

3o/1

P. W. D.

Office of the Consulting Architect to Govt.,
Chepauk, Madras,
30th April 1890.

No. 296

From

Henry Irwin, Esq., C.I.E.,
Consulting Architect
to the Government of Madras.

1112/15

To

The Secretary
to Government
Public Works Department

Sir,

Enclosures.

With reference to para 2 of G.O. No. 913 W dated 20th March 1890, I have the honor to state that so far as this Division is concerned there are no class of payments which might with advantage be paid by means of postal money order.

I have the honor to be
Sir
Your Most Obedient Servant
Henry Irwin
Supg. Engineer P.W.D.
Presidency Architect

112-13
16

P.W.C. No. 4140

Public Works Department.

4714
14 JUL 1890

From

THE CONSULTING ARCHITECT
TO THE GOVERNMENT OF MADRAS,

To

THE Secretary to
Government
P.W.D.

No. 296

Dated 30th } April 1890.
Received 2.5.90

NO. OF ENCLOSURES.

Subject.

Reporting that there are no class of payments in the Presidency Architect's Division which might be paid by means of postal money orders.

Compile
2.5.90

O
30/6

No 617 P.R.

Office of the Chief Engineer
Periyar Project Works
Periyar 4th April 1890
d/5

From,
Colonel J Pennycuick R.E.,
Chief Engineer Periyar Project

To,
The Chief Engineer
P.W. Department.

1112-17
17

Sir,

With reference to para 2 of G.O. No 913 W of 20th March 1890, I have the honor to state that I do not know of any particular class of payments the making of which by money order it is desirable specially to authorize, but I see no reason why Executive Engineers should not be authorized to make all payments in this way when a money order is more convenient than a cheque.

2. There is no reason why an Executive Engineer should not exercise

on behalf of Government a discretion which every one exercises in regard to his private expenditure.

I have the honor to be,
Sir,
your most obedt servt,

Colonel R.E.,
Chief Engr, Periyar Project

---

and I propose it also

4

3. In regard to similar
settling with Contractors
as follows:-
" If a contractor
final settlement
month after the
has been passed
Engineer's perm
obtained to close
the work and the
credit the balance
count "Deposits".
India Code, vol.
para
The object of the
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or if this is
the case of
think greater reason
account of a work
cost in a Completion
filing same remark

4. I had it
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P.W.D. on the sub
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unpaid at the

1112-13
18

P.W. Circ 3472

No 617PR

474
14 JUL 1890

From,

The Chief Engineer,
Periyar Project.

To, The Chief Engineer,
P.W. Department.

Dated 4 April 1890.
Despd 5 —
Recd 9-4-90
Enclo —

Payments by Money Orders

States that he sees no reason why Executive Engineer should not be authorized to make — when a money order is more convenient than a cheque.

Compile
10.4.90
D.W.

30/1

EXAMINER
No. 2652 E
6 FEB
ENCLOSURES
P. W. ACCOUNTS

NO. 85

D. P. W.

Executive Engineer's Office, Godavari Western Division.

Dated 30th January 1892

From
B. H. Young Esquire.
Executive Engineer
Godavari Western Division.

To
The Examiner
Public Works Accounts
Madras.

5/v

1112-13/15

Enclosures.

Sir,

With reference to your Circular No 16 of 10.12.91, I have the honour to bring to your notice that in certain cases the submission of Completion reports, or now the inclusion of completed works in the Completion Statements, is delayed in consequence of small dues outstanding to be paid to Piece-workers who are generally reluctant in coming forward & receiving their dues, when sent for or written to by Sub Divisional Officers, simply because they have to come away from their native places which are sometimes far away to the Sub Divisional Head quarters for payment & because the dues happen to be comparatively small with respect to the trouble & cost of travelling all the ~~work~~ way

2 In such cases, I would feel obliged if you will let me know whether there is any objection to my allowing the Sub Divisional Officers to remit all such dues to piece-workers by means of Postal money orders (Postal commission of course being deducted from the dues) & submitting postal acknowledgments as vouchers in support of debits shown in their cash books.

I have the honble
Sir
Your most obdt Servant

Executive Engineer
Godvy Western Dn

ca
4/4/92

(C. No. $\frac{1201}{8}$.)

Keep-with　　Current No.
dated　　189 .

GOVT. OF MADRAS.　1892.　P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 16 March 1892.

Office Note No. 395 SA

To
W.

1112-17 / 7 Dec 9.

Enclosed is a letter in original from the Executive Engineer Godavari Western Division, No.85 dated 30th. January 1892,-

(i) representing that delay in the submission of Completion statements is in certain cases attributable to the difficulty of getting piece-workers to travel long distances from their homes to receive their dues; and

(ii) enquiring whether all such dues may not be remitted by means of Postal money orders, postal acknowledgments being submitted as vouchers for the payments.

2. To my mind this letter involves two distinct questions, viz ;

A. Should Completion statements be indefinitely postponed bacause small sums happen to be due to piece-workers ?

B. Would a postal acknowledgment be a legal quittance ?

3000—3-2-91.

quarters [illegible]

and I propose to discuss each separately.

A.

3. In regard to similar delays in settling with Contractors, the code rule is as follows:-

> "If a contractor delays to receive final settlement for more than one month after the final certificate has been passed, the Superintending Engineer's permission should be obtained to close the accounts of the work and the contractor, & to credit the balance due to the account "Deposits". (Government of India Code, volume II, chapter XIII, para 67.)

The object of the rule obviously is to close the account of a work & to admit of prompt submission of the Completion report; and if this end is permissible in the case of large dues, there is, I think, greater reason for closing the account of a work and including its cost in a Completion statement when trifling sums remain unpaid on a work.

4. I had to give this very point consideration while in the Central Provinces, in July I887, when, after correspondence with the Accountant General P.W.D, on the subject, the following instructions were issued to the Department in those Provinces:-

> "If it happen that any wages are unpaid at the time the Completion Report for a work is under preparation, the unpaid wages should be distinctly recorded in the Completion Report; and if payment be made subsequently, the charge to the work should be made at the time the liability is discharged."

1112-13 / 24

5. This may result in the actual payments on a work differing slightly from the reported cost of a work ; but these differences should as a rule, be inappreciable, and as the full cost of a work (viz the value of labour and material expended on it, whether paid for or not) would be shown in the Completion statement, the administrative check over the expenditure as compared with estimated cost would be complete.

6. The difference between (a) sums unpaid to Contractors and (b) sums unpaid to Piece-workers, at the time a Completion report or statementis under preparation, is simply this:

I. that in the case of (a), Contractors

- (i) the sums will be debited to the work at the end of a month after the final certificate has been passed, by credit to "Deposits".
- (ii) if such sums are not claimed within three complete account years, will in March of each year be credited to Provincial Revenue (Civil Account Code I4. II)

II. that in the case of (b), Piece-workers -

(i) the sums will not be debited to the work until they are actually disbursed.

(ii) if such sums are not claimed within 6 clear months, excluding the month in which the wages were earned, they will be considered as forfeited under Schedule II of the Indian Limitation Act of 1877, and they will remain as short charges to the works concerned.

7. There may be reasons why, in this Province, the above procedure may not be desirable, owing perhaps to the bulk of work on an estimate being done by piece-workers, but even in such cases I think that by frequent payments for work done the balances unpaid on an estimate could be kept low. And if the procedure described above be approved by Government, the prompt submission of Completion Reports can be ensured irrespective of the decision that may be arrived at on the second question raised, which may take some time to settle.

B.

8. The question of payment by Postal money orders was, I find discussed nearly two years ago. In your No.404 D dated 11th. July 1890 you forwarded to this office the opinion of 8 officers of the Department and requested an opinion as to the rules that should be

8

drawn up by Government with reference to G.O.No.913 W. dated 20th. March 1890, but nothing further has been done in the matter which I understand was held in abeyance pending disposal of the "Accounts Committee's case".

1112-13/22

9. In para 2 of his letter No. 817 P.R. dated 4th. April 1890 the Chief Engineer Periyar Project Works expressed the opinion that -

> " he saw no reason why Executive Engineers should not be authorized to make all payments in this way, when a money order is more convenient than a cheque,"

adding that -

> " there was no reason why an Executive Engineer should not exercise on behalf of Government a discretion which every one exercises in regard to his private expenditure."

10. I have discussed this question with the Chief Engineer in the P.W.D, & while I fully share the opinion quoted above, it appears to me that ~~one~~ two important issues arise~~s~~ out of it in connection with the sufficiency and validity of the acknowledgment on a Postal Money Order.

I. All that such an acknowledgment shows is that a certain sum of money has been received by a certain person. It does not show that it has been received in payment of a debt due by Government, or in payment of a particular

P. W. CURRENT No. 2212

debt. How can this be best secured ? Will the Post office consent to amplify the form of acknowledgment ?

II. Does the exemption from stamp duty of Postal Money Orders (vide The Stamp Manual, Appendix No.II, item I2(c), extend to the remitter, or is it restricted in its operation only as between the payee and the Post Office? In other words would an unstamped acknowledgment of this description be accepted in a court of law as a full & sufficient discharge against the P.W.D. in this case ?

In No copy in Ph. Library

II. For facility of reference I return all the correspondence received with your office note No.404 D. of IIth. July I890.

C.

Fr. Bmo 2124 W of 23.1.90
" " 9174 of 20.3.90
Memo no 404 D of 11.7.90
Fr. Acc 20538 W of 14.11.91
" B. 5645 C of 15.12.91

16/3
(Inc 9)

24/3

EXAMINER
No. 10173A
22 MAR 1892
P. W. ACCOUNTS

No. 1471 C

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Madras, 19. March 92

OFFICE NOTE.

back home 22/3

From W

To C

111213/23

Your Note No. 395 S.A. of 16.III.92.

I enclose a draft of a note for orders which I propose to submit to Government, but before sending it up I shall be glad to know if you see any objection from an Accounts point of view to my proposal to deal with dues to piece workers and labourers, in the same manner as with those to contractors. This seems to me a much better arrangement than the alteration proposed in paras 4 & 5 of your note which would I think be likely to lead to confusion.

D. W.
19/3

Reply.

W.

P. W. Department.

Read the following :—

Office Note from the Examiner P. W. Accts. No 395 S.A. dated 16. iii. 92.

1112—13
24

FOR ORDERS.

With regard to the disposal of unsettled claims I should prefer to deal with dues to piece workers as well as unpaid wages in precisely the same manner as dues to contractors; i.e. by the process described in paras 3 & 6 I of the Examiner's note.

2. This course, by which the work is at once debited with all charges due upon it, subsequent savings, (which will probably be insignificant in

amount) being credited to Revenue, appears to me preferable to that of debiting the work in the first instance with a cost less than that with which it is really chargeable, and reopening the accounts of the work in order to adjust the charges at a later date.

3. With regard to the use of money orders I see no occasion, from an administrative point of view, to alter the opinion expressed by myself in 1890, and quoted in para 9 of the Examiner's note; but the legal aspect of the case requires consideration.

4.

4. The extended use of money orders would be a source of increased revenue to the Post Office, and the latter would probably be willing to introduce a special form for remittances on behalf of the State which would meet the first of the difficulties mentioned in para 10 of the note; the second should probably be referred to the Government Solicitor for opinion. —

L
19.,

11/12-13

EXAMINER
No. 1017 C
22 MAR 1892
ENCLOSURES
P. W. ACCOUNTS

FOR ORDERS.

(C. No. $\frac{1201}{8}$.)

KEEP-WITH

CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 1892. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 24 March 1892.

OFFICE NOTE No. 439 S.A

1112-13/26

To W-

Your office Note No. 1471C dated 19th March 1892-

The procedure proposed by you is precisely that which I myself recommended in the Central Provinces, my own opinion being that it was preferable in every way to bring unpaid balances to piece-workers to the debit of a work in the same way as unpaid balances to contractors are brought against the cost of a work. It is more systematic, and less likely to lead to the omission from a completion report of sums due but not paid.

2. I therefore fully agree with you; but I was over-ruled by the Accountant General P.W.D. whose decision it was that I quoted in para 4 of my Note No 395 S.A. dated 16th March 1892.

3. The enclosure of your Office Note is herewith returned.

Cu. 2912

H 24/3

C.

24/3

B 24/3

(Enc 2)

H. M. in connection with note for orders. It appears to be for the Government to decide which course should be adopted. The A.G. is not likely to contest the decision of the Govt.

D 28.3

24/3 / 28/3

H 1/4. B 4/4

P. W. CURRENT No. 3192

Hm

Encls 2
Recd 24.3.92

For orders.

OUB
31.3.92

B.W.

1112
1173

I agree as to piece workers' dues. I rather think one of the Govt. points is already provided for in the form.x & if it is not I don't think it matters. Also I think paymt. by money order is a legal discharge.

Uo
2 apl.

x Copy of "form" put up. The "Receipt" does not contain the required information

No. 1112 W d/ 3rd April 1892

PUBLIC WORKS DEPARTMENT.

Genl
Acct

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Office Note from the Ex P.W.A. (A.E. No. 395 S.A. d/ 16.iii.92)
——— do ——— (" " 439 S.A. d/ 24.iii.92)

His Excellency the Governor in Council is of opinion that unsettled claims of piece works should be dealt with in precisely the same manner as dues to contractors; i.e. by the process described in paras 3 and 6 I of the Examiner's note of the 16th March 1892.

2. The use of money orders would be an administrative convenience, and a source of increased revenue to the Post Office, which would thus probably be willing to introduce a special form of remittance on behalf of the State which would meet the first of the difficulties

1112-13
27

1112-13
27

mentioned in para 10 I of the note. The matter will be referred to the Director General of Post Offices for remarks.

3. The Government Solicitor will report as to the validity from a legal point of view of the unstamped receipt issued in connection with money orders - *vide* para 10 II of the note.

(P.E. No. 1113 W d/5th April 92

Copy of the above forwarded to the Director General of Post Offices for favor of remarks in regard to the question raised in para 2 of the Proceedings.

Examiner P.W.A. ✓
S.Es.
Consg: Architect
S of W. Periyar Project
C.E. for Irrigation
The Govt Solicitor

26/4/92

1112-13
28

C. No 3192

20-7-15

Govt. of {1892 Madras.
PUBLIC WORKS.

Dated

Recd.

Encl.

G.O., 5th April 1892 No. $\frac{1112}{1113}$ W

(28)

Claims of piece-workers
& Payments by money orders

orders on the subject of
settlement of ——

Remittances.
The proposal for the
introduction of a special
form of —— on behalf
of the State, referred to
the Director General of
Post Offices.

J 5/4 T.C. 5/4