

(1) பக்கங்களின் எண்ணிக்கை 26

(2) புதுக்கித் திருப்பிய நாள் 7/7/1

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் [Signature]

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

Pw துறை

180

அரசாணை எண். 2692
மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் : 28-9-1852 198.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

13 SLAS

[Signature]

வண கா-1-18,008-15-6-87.

28TH SEPTEMBER 1892, No. 2692 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 16th September 1892, No. 190-A.

[Form of work establishments vouchers.]

With reference to para. 30 of my office-note No. 185-A., dated 15th September 1892, I now beg to show how clerical work can be greatly reduced in connection with the form of voucher used for the payment of work establishments.

2. Enclosure A, Madras form No. M. 4 A., is the only form in use for such payments, and it will be noticed—

(i) that a separate half-sheet of foolscap is used for each member of the work establishment;

(ii) that, in addition to entry of the amount payable on the inner page, the amount to be paid to each man has to be written outside both in words and in figures;

(iii) that each form has to be signed—

(a) by the officer in charge of the work;

(b) by the divisional accountant;

(c) and in two different places by the Executive Engineer or the sub-divisional officer;

before it becomes a valid voucher;

(iv) that the time of the officer in charge of the work is wasted in filling up headings and the order to pay and in writing his signature on a crowd of forms when one form would generally be sufficient;

(v) that the time of the Executive Engineer is similarly wasted;

(vi) that payments cannot be prompt while so much needless clerical work precedes them;

(vii) that the waste of stationery and printing is prodigious, considering that from 1,500 to 1,800 forms are used every month.

3. For permanent pensionable establishments, the office or sub-division is accepted as the unit for the preparation of a salary bill and the writing out in words of the amount payable to each man is not required, and, such being the case, I cannot understand what gave rise to the use of a separate and so elaborate a form for payment to temporary and non-pensionable employes, especially when it is remembered that the bulk of such payments consists of sums of less than Rs. 8 in each case.

4. In some sub-divisions over from 100 to 150 separate bills have to be prepared monthly, and the heaviest portion of this burden falls upon the officer in charge of the work to the detriment of his executive duties.

5. I have ascertained that in Bombay, Bengal and the Punjab no such elaboration as the Madras form of work establishment bill is used, and as a contrast to this I submit, as enclosure B, a form (based on one that I introduced and which has worked well in the Central Provinces) which I would recommend for use in this Presidency in supersession of form No. M. 4 A. It is bill and acquittance roll combined; it can be used according to executive convenience either for a whole sub-division or for each separate work, or for a sub-head of a scattered work or large project, and it might be printed in two different sizes to suit local requirements.

6. In office-note No. 191-A. of this date I submit separate proposals for a simplification of the procedure connected with sanctions to the entertainment of work establishments, which, if preferred, might be dealt with in conjunction with the present note.

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7. I would however add that as the Madras Code is no longer in force, it may be as well to keep alive the orders of the local Government with reference to the last two lines of para. 14, chapter IX, volume I of the Public Works Department Code, and it is suggested that this may conveniently be done by embodying them in the orders on this note. The only such order on the subject is the following: "No person drawing more than Rs. 25 *per mensem* will be entertained without the concurrence of the Superintending Engineer, or more than Rs. 100 *per mensem* without the sanction of the Chief Engineer concerned" (Madras Code, para. 935, clause 5). It is for Government to decide whether any revision of these limits is desirable. In Bombay an Executive Engineer's powers are limited at Rs. 50; in the Punjab at Rs. 30; in Bengal there is apparently no limit below that fixed by the Government of India, viz., Rs. 250.

8. Another rule which it is also desirable to include in the present orders is clause 8, para. 935 of the Madras Code, viz: "Absence from duty without forfeiture of pay is inadmissible in the case of men who are paid by the day, and in the case of men paid by the month it is only admissible within the limits allowed for casual leave." It is based on Government of India letter No. 533 G., dated 6th March 1888 (G.O., No. 854 W., dated 15th March 1888), but it does not appear in the present issue of the Government of India Code which is merely a reprint of the issue of 1886.

9. With orders on paras. 6, 7 and 8 (above), the Government Order on this note, together with the code rules quoted in para. 2, will contain in a comprehensive form all the rules relating to the entertainment of work establishments.

ORDER—dated 28th September 1892, No. 2692 W., Public Works.

The Government approves the proposals of the Examiner in the office-notes above recorded and authorises their adoption.

2. The Madras rules quoted in paras. 7 and 8 of the Examiner's note No. 191-A. will remain in force.

(True Extract.)

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

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

Exd. S. J. Pereira.
Spare Copies

2692
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GENERAL.
ESTABLISHMENT.

Govt. of (1892) Madras.
PUBLIC WORKS.

Dated September, 28th.

Recd.

Encl.

G.O., 28th Sept. 1892, No. 2692 W.

SEPTEMBER.

Work Establishments

Certain proposals of the Examiner, Public Works Accounts, in connection with the entertainment of —, approved and their adoption authorized.

KEEP-WITH

CURRENT No.

dated

189

GOVT.
OF MADRAS.

1892.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 11 September 1892.

OFFICE NOTE No. 190 A

To

W.

Form of Work Establishments Vouchers.

With reference to para 30 of my office note No. 185 A. dated 15th. September 1892, I now beg to show how clerical work can be greatly reduced in connection with the form of voucher used for the payment of work establishments.

2. Enclosure A, Madras form No. M.4 A. is the only form in use for such payments, and it will be noticed:-

- i. that a separate half-sheet of foolscap is used for each member of the work establishment;
- ii. that in addition to entry of the amount payable, on the inner page, the amount to be paid to each man has to be written, outside, both in words and in figures;
- iii. that each form has to be signed -
 - a. by the officer in charge of the work;
 - b. by the divisional accountant;

c. and in two different places by the Executive Engineer or the sub-divisional officer;

before it becomes a valid voucher;

iv. that the time of the officer in charge of the work is wasted in filling up headings and the order to pay, and in writing his signature, on a crowd of forms, when one form would generally be sufficient;

v. that the time of the Executive Engineer is similarly wasted;

vi. that payments cannot be prompt while so much needless clerical work precedes them;

vii. that the waste of stationery and printing is prodigious, consisting that from 1500 to 1800 forms are used every month.

3. For permanent, pensionable establishments, the office or sub-division is accepted as the unit for the preparation of a salary bill, and the writing-out in words of the amount payable to each man is not required; and such being the case I cannot understand what gave rise to the use of a separate and so elaborate a form for payment to temporary and non-pensionable employees, especially when it is remembered that the bulk of such payments consists of sums of less than Rs. 8 in each case.

4. In some sub-divisions over from 100 to 150 separate bills have to be

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prepared monthly, and the heaviest portion of this burden falls upon the officer in charge of the work, to the detriment of his executive duties.

5. I have ascertained that in Bombay, Bengal, and the Punjab, no such elaboration as the Madras form of work establishment bill is used, and as a contrast to this I submit, as enclosure B, a form ^(based on one) that I introduced, and which has worked well, in the Central Provinces, which I would recommend for use in this Presidency, in supersession of form No. M. 4 A. It is bill and acquittance roll combined; it can be used, according to executive convenience, either for a whole sub-division, or for each separate work, or for a sub-head of a scattered work or large project; and it might be printed in two different sizes to suit local requirements.

6. In office note No. 191 A. of this date I submit separate proposals for a simplification of the procedure connected with sanctions to the entertainment of work establishments, which, if preferred, might be dealt with in conjunction with the present note.

C.

20/4/4
(Enc 2)

Division
Sub-Division
Work Establishment Acquittance Roll for the month of

18

Page 3

Name	Designation	Date of monthly wages	No of days for which payment is due after deduction of fines, &c	Term of service in Schedule of Expenditure	Name of work or work to which chargeable	Amount payable	Income tax	Amount paid	Date of payment	Signature of payee	Remarks as to fines imposed &c
9	2692/6	4	25	4	7	3	3	3	3	3	7

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Pay'd by

Executive Engineer,
Division.

Dated 18

Officer in charge,
Sub-Division.

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS.

1892.

(P. W.
DEPT.)

EXAMINER, P. W. ACCOUNTS.

dated

189

Madras, 16 September 1892.

OFFICE NOTE No.

191 A

To

W.

Entertainment of Work Establishments.

In my office note No. 190 A. dated 16th. September 1892, I submitted proposals for the use of a simplified form of voucher for payment to work establishments, and I now beg to propose a reconsideration of the order (Madras Code, para 274 A, standing order No. 868 dated 4th. September 1889) under which each sanction for the entertainment of a man on higher pay than Rs. 25 has to be communicated to the Examiner.

2. No such procedure is required under the Government of India Code, the rules in which on the subject will be found in volume I, chapter VII, para 19, and chapter IX, paras 14 to 16; and to satisfy myself of the practice in other large Provinces I asked the Examiners in Bombay, Bengal, and the Punjab, the following questions:-

1. Is every sanction for work establishments communicated to you in

detail, individual by individual, with particulars of the pay to be drawn by each ?

II. Do you audit the charges against such sanctions, by individuals, and challenge every case in which -

(a) the sanctioned rate of pay has been exceeded, or

(b) pay has been drawn without sanction ?

3. To both questions, Examiners of Bombay and the Punjab have replied in the negative: in Bengal, sanctions are not communicated to the Examiner for the Buildings and Roads Branch, but the following rules are in force in the Irrigation Branch:-

i. In the month of March, a detailed list of men to be employed either throughout the year or for a specific portion of it, is submitted for the Supg. Engineer's sanction; and a copy of it is furnished to the Examiner as his guide in the audit of such charges.

ii. men required during the time an original work is in progress can ordinarily be entertained by the Executive Engineer without further sanction.

4. It will thus be seen that the practice in the Buildings and Roads Branch, in Bengal, corresponds with that in force in Bombay and in the Punjab;

while in the Bengal Irrigation Branch only a portion of the sanctions for work establishments is communicated to the Examiner for audit purposes.

5. I confess I do not see the necessity for any distinction, on this point, between "men to be employed either throughout the year or for a specific portion of it," and "men required during the time an original work is in progress"; and I submit that a detailed monthly audit of charges for work establishments, generally, leads to needlessly troublesome questions from the Examiner which are of no practical value, & which are therefore not calculated to cement his relations with executive officers. I take it -

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/ 9
- i. that the Executive Engineer should be held solely responsible that such establishments are covered -
 - (a) by sanctioned rates in estimates; and
 - (b) by competent sanctions.
 - ii. that the Examiner's monthly audit of such charges should be restricted to seeing that they fulfil the conditions prescribed in P.W.D. Code volume I, chapter IX, para 15; and
 - iii. that the detailed scrutiny of such charges should be effected at the inspection of divisional offices by the Examiner or his Deputy, when any apparent irregularities could

be discussed with the Executive Engineer, and a report submitted of only such cases in which rules had been clearly infringed.

6. If Government concurs in this view, it will no longer be necessary for Supg. Engineers or the Chief Engineer to furnish the Examiner with copies of their sanctions to the entertainment of work establishments.

7. I would however add that as the Madras Code is no longer in force, it may be as well to keep alive the orders of the Local Government with reference to the last two lines of para 14, chapter IX, volume I, of the P. W. D. Code, and it is suggested that this may conveniently be done by embodying them in the orders on this note. The only such order on the subject, is the following:-

"No person drawing more than Rs. 25 per mensem will be entertained without the concurrence of the Supg. Engineer, or more than Rs. 100 per mensem without the sanction of the Chief Engineer, concerned" (Madras Code, para 935, clause 5).

It is for Government to decide whether any revision of these limits is desirable. In Bombay an Executive Engineers powers are limited at Rs. 50; in the Punjab at Rs. 30; in Bengal there is apparently no limit below that fixed by the Government of India, viz Rs. 250.

8. Another rule which it is also desirable to include in the present orders is clause 8, para 935 of the Madras Code viz;

"Absence from duty without forfeiture of pay is inadmissible in the case of men who are paid by the day; and in the case of men paid by the month, it is only admissible within the limits allowed for casual leave

It is based on Government of India letter No. 533 G. dated 6th. March 1888 (G.O. No. 854 W. dated 15th. March 1888), but it does not appear in the present issue of the Government of India Code which is merely a reprint of the issue of 1886.

9. With orders on paras 6, 7 and 8, (above), the G.O. on this note, together with the Code rules quoted in para 2, will contain, in a comprehensive form, all the rules relating to the entertainment of work establishments

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Shy
C.

P. W. CURRENT No. 9424

Rev: 17-9-92

Rev: 9-92

9/9

NOTES.

REFERENCE TO MADRAS P. W. D. CODE,
EDITION OF 1886.
PARAS. 935 AND 1749.

1. The wages of men who do not work with their own hands and are not paid at a daily rate will be included in this form.
2. Each voucher should be confined to the payment made to a single individual whether employed on one or several works: and a payment made to any individual must be acknowledged in one single receipt, and not in two or more receipts, either on the ground that the individual is employed on two or more works, or for any other reason.
3. Income tax calculated on the total gross salary as per column 3, if the amount of such gross salary is Rs. 41-10-8 or more, should be deducted from the net total as per column 5. If the gross salary is less than Rs. 166-10-8, income tax should be recovered at 4 pies to the rupee; but if Rs. 166-10-8 or more, at 5 pies to the rupee. If the gross salary as per column 3 is less than Rs. 41-10-8, no income tax is recoverable.

2692/11

P. W. D. FORM,
No. M 4 A.

VOUCHER NUMBERS.

CENTRAL OFFICE No. _____
DIVISIONAL OFFICE No. _____
SUB-DIVISIONAL OFFICE No. _____

DIVISION _____
SUB-DIVISION _____

Voucher for Charges on account of Subordinate Supervision.

(To accompany the accounts for the month of _____ 189 .

Pay Rupees () _____

Signature of Executive Engineer,
or Sub-Divisional Officer.

Dated _____ 189 .

Received Rupees) _____

being my net salary for _____ 189 ,
as detailed within.

Signature of Payee.

Station _____

Dated _____ 189 .

Executive Engineer,
or Sub-Divisional Officer.

Accountant.

Name _____ Monthly Salary Rupees _____

Capacity in which employed _____

Authority for appointment _____

Bill for Salary from _____ 189 , to _____ 189

Names of works on which employed.

Item No. in
Schedule of
Expenditure.

Gross amount
chargeable to
each work.

Deduct
Fines.

Net amount
chargeable to
each work.

1

2

3

4

5

RS.

A. P.

RS.

A. P.

RS.

A. P.

Total ..

Deduct Income tax @ _____ pies * per rupee on Total of Column 3

Net amount payable

* Regarding rate of income tax see note 3 on the back.

STATION _____

Dated _____ 189 .

Officer in charge of work.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following .

Office Note from the Examiner P.W. Sects No 190A of 16 Sep 92

" 191A " 16 Sep 92

The Govt approves
the proposals of the Examiner
in the office notes
above recorded and
authorises their adop-
tion.

2. The Madras rules
quoted in paras 7 and
8 of the Examiner's note
No. 191A will remain
in force.

Ch. Engr for Engr
Suptg. Engrs
C.A. to Govt
Supt. of Works P. Project
Enr. P.W. Sects

over
w/ile

219

C. 9424

Govt. of Madras.
PUBLIC WORKS.

Dated

Recd.

Ent.

G.O. 28th Sept 89 No. 2692 W

Work Reestablishment

Certain proposals of
the Engineer P.W. Dept.
in connection with the
entertainment of —
approved & their adoption,
authorized

14-10-89 ✓
2-8-10 ✓
6-3-24 ✓

(13)

190
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J.C. 29/9
29/9