

Financial (1899) Department.

ORDINARY MS.

G.O., No. 192.

DATED 7. 2. 99.

INDEXED.

[Despatch Abstract.]

Informing the Acct. - genl. that his report on the question of the audit of the Porel Funds will be awaited.

T
7.2.99.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
<i>cus</i> <i>1809/99</i> <i>2337/99</i> <i>4232/99</i>	<i>Lodged</i> <i>9.5.99</i> <i>25.7.99</i>		<i>1354</i> <i>14.12.98</i>				

Financial

Government {1898} of Madras. REVENUE.



Recd.

Regd. 15th Dec:

1898.

Enclosures

Spare copies 4

G.O., No. 734, 2nd December 1898.

DECEMBER.

Cattle Pound Receipts.

Agreeing with the Board of Revenue in considering that the system of check which is at present maintained in Collectors' offices relative to — should continue, and that the establishment which is entrusted with this duty cannot be reduced; and stating that the question whether a further audit of charges should be conducted in the Accountant-General's office will be considered in the Financial Department.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), No. 164, dated 29th June 1898:—

Read—again the following Proceedings of the Board of Revenue (Land Revenue), No. 391, dated 12th November 1897:—

Read—the following letter from F. C. HARRISON, Esq., Officiating Accountant-General to the Government of Madras, to the Secretary to the Commissioners of Land Revenue, dated 23rd October 1897, No. 3308:—

With reference to Board's Proceedings, No. 271 (Land Revenue), dated 3rd August 1897, communicating the orders of Government regarding the discontinuance of the terms "pound fund," &c., on the ground that the receipts and charges connected with the Cattle Trespass Act are merged with general revenues, I have the honour to state that it becomes necessary to consider the changes required in the present system of audit and inspection of the transactions concerned. This system, comprising as it does an audit of charges, and check of receipts by an establishment specially employed for the purpose in the districts and a periodical inspection by the peripatetic staff of my office, seems no longer necessary.

2. The transactions having been declared Provincial, the check of receipts should, as in the case of other Provincial receipts, devolve on the administrative officers concerned, while the audit of charges should be performed by my regular establishment at the Presidency. The duty of the latter will be confined to seeing that the amounts of commission paid are correctly calculated with reference to the fines recovered, and that the charges for the construction and repair of pounds, as well as the payments on account of fixed remuneration rewards and other miscellaneous items are properly accounted for. For the latter purpose the necessary vouchers should be submitted to me monthly along with the treasury accounts, and for the former the returns in Form No. 10 of the present Special Fund rules, wherein the receipts and payments in each taluk are entered in detail of pounds, will amply suffice. This will relieve the existing Special Fund Audit staff in the districts of more than half their work, though at the expense of my office, and it will be necessary therefore to strengthen the latter by 5 one appointment in every district where there is a second auditor. From the scale of Revenue, dated 24th November 1896, it is seen that, with the exception of Vizagapatam and the Nilgiris, there are two or more clerks in each district, Kistna having no

18 clerks on Rs. 15 each	...	...	270
1 clerk on " 35	...	...	35
Add—			—
Total	...	...	305
Pensionary contribution at one-sixth	...	...	50
Total			355
Deduct—			—
Cost of five extra clerks in my office on Rs. 25 each	...	...	125
Net monthly saving			230
Net annual saving			2,760
Deducting pensionary liability	...	...	240
			2,520

less than three and that the junior always draws Rs. 15 per mensem. If, therefore, the proposed change be carried out, it will be possible to dispense with the services of one auditor in each of the 19 districts where there are two or more, i.e., the Rs. 35 clerk in Kistna, and the Rs. 15 clerk in the remaining 18 districts, the net result of the change being an ultimate monthly saving of Rs. 230 and an annual one of Rs. 2,760 as shown in the margin. The Special Fund Audit staff will then consist of 21 clerks in all (instead of 40 as at present), viz., two in Kistna, none in the Nilgiris (where the Special Fund work is done by the Local Fund Auditor) and one in each of the other districts—*vide* statement attached.

This reduction can, however, only be gradually effected, as it will not be possible to dispense with the superfluous men immediately, except in the case of such as are holding mere temporary or acting appointments. I would however be prepared to draft five of them into my office as soon as the scheme is sanctioned, and the remainder could be gradually absorbed into the district Land Revenue and other establishments. If Collectors were asked to give a preference to these men on the occurrence of vacancies, the supernumeraries would, it is believed, be provided for without much delay, and in the meantime they could be employed in helping the local audit staff.

No change is proposed in the existing arrangements for the taluk offices, as the detailed check to be exercised therein, as laid down in the Special Fund rules, will continue to be exercised.

3. It may, perhaps, not be apparent why only five additional clerks will be required in my office, but this is explained by the fact that the present district auditors are largely employed in re-checking receipts (the original detailed check being performed in the taluks), and that in this connection they have to deal monthly with hundreds of returns in Form No. 5, and a still larger number of receipts in Forms Nos. 6 and 7. None of these will, under the proposed arrangements, be dealt with in my office, and they may therefore be filed either in the taluks or at the Huzur, according to whether or not the Board still wish my inspecting staff to check the receipts during their periodical visits for the examination of other accounts. If this is considered necessary (as in the case of forest receipts) arrangements will have to be made for the continued submission to the Huzur of the usual returns in Form No. 5 and the supporting receipts in Forms Nos. 6 and 7 as well as Form No. 10 in duplicate. The original copy of the latter will, as already explained, be sent to my office together with all charge vouchers, while the duplicate, together with Forms Nos. 5, 6 and 7 will be filed in the Huzur office, to await examination by the Inspecting officer. The duty of the Special Fund clerk will be confined, in this connection, to seeing that all the necessary returns and receipts are punctually received, that the two copies of Form No. 10 submitted by the Tahsildars are identical, and that they are correctly prepared, with reference to the supporting returns in Form No. 5. It might be as well to require a certificate to this effect to be endorsed on both copies of Form No. 10 and signed by the Treasury Deputy Collector, so as to guard against any difference between the returns submitted to my office, and those retained locally. Besides this, the clerk should also be responsible for the records retained in the Huzur being properly filed and for their production when called for by the Inspecting staff.

The latter should, if the Board consider an examination necessary, be required to go through one month's vouchers for each year, in accordance with instructions to be issued hereafter, and also to send, as at present, for the initial records of 2 or 3 taluk offices and pounds, with a view to testing the accuracy of the accounts and returns prepared. A note on the defects discovered would be submitted to the Collector for necessary action, and important points brought to the notice of the Board in accordance with the present practice. As however the charges will be audited in my office, it will not be feasible for the Inspecting officer to submit the usual statement of pound transactions (*vide* present inspection report form), but if the Board wish, I can arrange to furnish it with a monthly extract of the receipts and charges booked by me under that head. The balanced statement hitherto submitted by me must necessarily be discontinued, as the transactions are no longer to be treated as a separate fund.

4. Another matter I would bring to the notice of the Board is that the charges detailed in the margin, which were taken to cattle pounds so long as the transactions connected therewith were maintained *pro forma* as a Local Fund, should now be recorded under their appropriate heads in accordance with the general rules of classification. In regard to the first item, which comprises District and Taluk Special Fund clerks and Local Fund audit clerks, the existing practice is for the pay of the purely Special Fund establishment and for one-fourth of the cost of a portion of the local audit staff to be distributed monthly among the several funds concerned in proportion to their total receipts. As shown

- (1) Clerks.
- (2) Travelling allowance of clerks.
- (3) Printing at private presses.

below, however, there will be no necessity, under the proposed arrangements, for any such distribution. For instance, the District Special Fund clerk will, with the exception of the scrutiny of cattle pound returns, referred to in paragraph 3 above, be engaged exclusively in the audit of Village Service Fund accounts, and those of the Irrigation-cess Fund, where the latter exists. The whole of his pay may therefore be taken to those funds, as the small amount of work done by him for cattle pounds will not justify any further distribution. Again the debit of the charges for the clerks employed in my office in auditing cattle pound vouchers will go to "18. General Administration", as they will be part of my regular establishment and no necessity exists therefore, so far as regards these two classes, for the retention of the head concerned, under cattle pounds. There remains only the pay of the Taluk Special Fund clerks to be considered, and the fraction of the cost of the local audit establishment. As regards the former, the portion at present taken to cattle pounds should now remain finally under "Land Revenue—Charges of District Administration" in the same manner as the cost of the additional audit staff in my office is to be debited to "General Administration—Civil Offices of Account and Audit." As to the fractional cost of the local audit staff, I may mention that when the latter was reorganised in 1892, it was decided (*vide* paragraph 9 of Mr. Anthony's memorandum embodied in Government Order, No. 1289 L., Local and Municipal, dated 31st May 1892) that one-fourth of the extra cost involved by the reorganisation should be charged to Special Funds. This amounts at present to something over Rs. 2,450 per annum for the whole Presidency, but the adjustments are made monthly in each district, with reference to the actual increase therein, about four-fifths going as might be expected, to the Village Service Fund. The adjustments therefore, so far as they concern Cattle Pounds, and the Irrigation-Cess Fund, are not worth making, as the amounts involved are extremely petty, being seldom more than Re. 1 per mensem to each source. I would suggest therefore that they be thrown out altogether and the whole amount debited in each district to the Village Service Fund. This arrangement, besides doing away with petty monthly adjustments, seems equitable enough, in view of the proposed transfer of Cattle Pound audit to my office, as the justification for the debit to Special Funds of a portion of the extra cost of the Local Audit establishment was the fact that the latter were expected to supervise the Special Fund audit. This supervision, as already explained, will now only extend to Village Service and Irrigation-cess Fund accounts, the latter of which only occurs in a very few districts, and is of such comparative insignificance that the adjustments are not worth making.

5. It will thus be seen that the item "clerks" referred to above is unnecessary and may therefore be excluded from the heads prescribed in paragraph 1 of Board's Proceedings, No. 275 (Land Revenue), dated 10th August 1897. The provision for "travelling allowances" which follow the same head as pay, is also not required, while the separate entry "printing at private presses" should likewise be expunged, as the charges should be recorded under "30. Stationery and Printing." To this extent, therefore, the classification prescribed in the above proceedings needs revision, notes (a), (b) and (d) below item 20 thereof being at the same time cancelled.

6. I would ask for the favour of early orders on the above points as it will be necessary to obtain the sanction of the Government of India to the proposed increase to my office, and it would be well if the changes could be introduced from the 1st April next. In the meantime the submission of the Special Fund rules now under revision by me is deferred.

ENCLOSURE.

STATEMENT showing present and proposed scales of Special Funds Audit staff.

District.	Present scale.			Proposed scale.		
	Number.	Rate of pay.	Annual cost.	Number.	Rate of pay.	Annual cost.
			RS.			RS.
1. Ganjām	2	1 on Rs. 20	420	1	1 on Rs. 20	240
2. Vizagapatam	1	" " 20	240	1	" " 20	240
3. Gódvári	2	" " 30	540	1	" " 30	360
4. Kistna	3	" " 15	900	2	" " 25	480
5. Nellore	2	" " 25	480	1	" " 25	300
6. Cuddapah	2	" " 15	480	1	" " 25	300
7. Anantapur	2	" " 20	420	1	" " 20	240
8. Bellary	2	" " 15	420	1	" " 20	240
9. Kufnool	2	" " 25	480	1	" " 25	300
10. Chingleput	2	" " 15	480	1	" " 25	300
11. North Arcot	2	" " 30	540	1	" " 30	360
12. South Arcot	2	" " 15	540	1	" " 30	360
13. Tanjore	2	" " 30	540	1	" " 30	360
14. Trichinopoly	2	" " 15	430	1	" " 25	300
15. Madura	2	" " 25	480	1	" " 25	300
16. Tinnevely	2	" " 15	540	1	" " 30	360
17. Coimbatore	2	" " 30	480	1	" " 25	300
18. Nilgiris *	2	" " 15	480	1	" " 25	300
19. Salem	2	1 on Rs. 30	540	1	1 on Rs. 30	360
20. South Canara	2	" " 20	420	1	" " 20	240
21. Malabar	2	" " 15	480	1	" " 25	300
Total ..	40		9,900	21		6,240

* In the Nilgiris the Special Fund work is done by the Local Audit clerk, one-fourth of whose pay is charged to "Special Funds."

Resolution—No. 391, dated 12th November 1897.

Forwarded to the Collectors of districts other than Madras and the Nilgiris for very early remarks (1) as to the adequacy of the checks that will be exercised over Cattle Pound receipts, in case the audit of expenditure is withdrawn as proposed by the Accountant-General from the Collector's office; and (2) as to the proposed reductions in the Special Fund audit staff of various districts.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Secretary.

To all Collectors, except Madras and the Nilgiris.
Copy to the Accountant-General.

Read—also the following letter from C. H. MOUNSEY, Esq., Acting Collector of Salem, to the Secretary to the Commissioners of Land Revenue, dated 21st January 1898, Reg. No. 283 :—

Adverting to the Board's Resolution, No. 391, dated 12th November 1897, forwarding the Officiating Accountant-General's letter, No. 3308, dated 23rd October 1897, regarding the reduction of the Huzur Special Fund establishments and calling for remarks (1) as to the adequacy of the checks that will be exercised over cattle pound receipts, in case the audit of expenditure is withdrawn as proposed by the Accountant-General, from the Collector's office, and (2) as to proposed reduction in the Special Fund audit staff, I have the honour to state as follows.

2. With reference to the first point, I understand the Accountant-General to mean that all check of Pound Fund receipts in my office should be given up. This is by no means desirable as experience shows that the check at present exercised by the Taluk Special Fund clerks is far from satisfactory. These clerks have already so much to do in connection with Village Service Fund that they do not find the time that is required for an effective scrutiny of the Pound Fund receipts. I consider, therefore, that if defalcations of the kind that occurred in Periyakulam taluk of the Madura district (*vide* Board's Proceedings, No. 12, dated 15th January 1895, Land Revenue), are to be effectively prevented, countercheck of Pound Fund receipts in the Collector's office is essential and should continue. In the absence of any check in my office, it is almost certain that the Inspector of Local Fund Accounts will find the Pound Fund accounts in an unsatisfactory state during his annual inspection. For these reasons, my answer to the first query of the Board is in the negative.

3. With regard to the proposal to reduce the Special Fund establishment in the Collector's office, I have no hesitation in saying that it will be impossible to give effect to it in this district. I have already explained that the check of Pound Fund receipts should continue to be exercised in this office. If this is done, the proposal of the Accountant-General to withdraw the audit of Pound Fund expenditure from this office is not likely to materially diminish the work of the Special Fund establishment. The audit of Pound Fund expenditure occupies but very little time when compared

Pound fund receipt vouchers for a	RS.	as will be seen from the figures given
year	40,940	in the margin. Even if the check of
Pound fund charge vouchers for a		Pound Fund receipts in my office be
year	337	completely given up, the Accountant-
		General's proposal in the latter part of

paragraph 3 of his letter would still leave the Special Fund clerks much work by way of seeing that the necessary returns are punctually received and that the No. 10 accounts are correctly prepared with reference to No. 5 extracts and attending to the consequent correspondence. As it is, the audit of Village Service Fund vouchers and Irrigation Cess Fund vouchers alone gives full work to two clerks, and it is with difficulty that they attend also to Pound Fund audit.

4. There are about 2,500 village pay abstracts received every month, and most of these have to be checked in detail with reference to the several points noted in the Special Fund audit rules and specified in the Collector's letter in Board's Proceedings, No. 255, dated 21st April 1891, Land Revenue. After audit of these vouchers, the Special Fund clerk has to check them with the list of payments and have the totals agreed with the amounts in the consolidated abstract. The consolidated abstracts have again to be checked and the entries entered in the audit register. Any discrepancies and excesses have to be noted and explanations called for from the taluks. This requires much time and correspondence. Again, the 3-A statements and progress reports on the construction and repair of cattle pounds and village chavadies have to be scrutinized and a monthly review for each has to be issued to all Tahsildars (*vide* Board's Proceedings, No. 57, dated 2nd February 1894, Land Revenue, and No. 271, dated 3rd August 1897, Land Revenue).

5. Further, in this district, there are the Irrigation Cess Fund accounts to be audited by the Huzur audit staff. A thorough scrutiny of Irrigation Cess Fund accounts is now insisted on. Hundreds of cocoanut trees have been planted and they yield fruits. These are leased out and the rents collected in instalments. A close watch has to be kept to see that the collections are properly made. Again, bills of expenditure and establishment bills have to be audited. The vouchers accompanying the bills on emergent and ordinary works have also to be checked in the Huzur office.

6. The correspondence in the Special Fund branch involves also a good deal of time sufficient to occupy the full time of one clerk. Not only the original drafts but all the fair copies have also to be made by the Special Fund clerks. In former years part of the correspondence relating to the administration of Special Funds was done in the Vernacular branch of the Collector's office before the entertainment of the second clerk was sanctioned; but now all correspondence relating to the administration reports, annual budget, &c., is done in the Special Fund branch. The correspondence work thus takes up most of the time of one clerk. In regard to the heaviness of the work in this district, I invite attention to the remarks of Messrs. G. Stokes and T. W. Rawlins and of the Inspector of Local Fund Accounts in the correspondence printed in Board's Proceedings, No. 255, dated 21st April 1891, Land Revenue.

7. In the above circumstances, I have the honour to state that I am not in favour of the reduction proposed in the Special Fund establishment.

Read—also the following letter from R. H. SHIPLEY, Esq., Acting Collector of Trichinopoly, to the Secretary to the Commissioners of Land Revenue, dated 23rd December 1897, Dis. No. 2314-Rev. :—

Adverting to Board's Proceedings, No. 391, dated 12th November 1897, Land Revenue, I have the honour to submit the following remarks for the consideration of the Board of Revenue.

2. At present, the accounts and vouchers relating to receipts and expenditure connected with pounds are all audited in the Collector's office and they are inspected by the Inspector of Local Fund Accounts or one of his assistants every year. The check of expenditure in the Accountant-General's office under the proposed system cannot be so thorough as in the Collector's office, as the receipts upon which the commission is calculated will not be audited by that office and it will take the receipts given in the account No. 10 on trust. That trust will be more or less justified according as the receipts are scrutinized in this office or as the check performed in the taluks is taken as final.

3. Considering the numerous errors and omissions now found by my Special Fund audit clerk in the taluk accounts, the qualifications of the Taluk Special Fund clerks and the work they have to get through, I am decidedly of opinion that the check exercised by my office should not be given up. It will in effect be equivalent to giving up every check, as the taluk clerk will virtually combine in himself the duties of a disbursing as well as of an account and audit officer. This arrangement will give room for fraud.

4. It is proposed that in case the accounts and vouchers for receipts are received in my office, they need not be scrutinized in detail as at present. "The duty of the Special Fund clerk will be confined in this connection to seeing that all the necessary returns and receipts are punctually received, that the two copies of Form No. 10 submitted by the Tahsildars are identical and that they are correctly prepared with reference to the supporting returns in Form No. 5. It might be as well to require a certificate to this effect to be endorsed on both copies of Form No. 10 and signed by the Treasury Deputy Collector so as to guard against any difference between the returns submitted to my office and those retained locally." The exact form of certificate to be given by the Treasury Deputy Collector is not specified, but I believe that besides stating that the original and duplicate copies of Form No. 10 correspond, it should certify that it is correctly prepared for each pound with reference to the

return in Form No. 5. This check if it is not to be illusory would involve a scrutiny of Form No. 5 and reference to receipts in Forms Nos. 6 and 7, and this will not give any sort of relief to the Special fund clerk of my office. If on the other hand, this check be declared unnecessary, it would be equivalent to relying on the taluk check in the most important particulars which will be subject to chance scrutiny only once a year at the inspection of the Accountant-General's inspecting staff.

5. The check of receipts from pounds is the most important and difficult part of the work, and it will be a retrograde step to relax the scrutiny to which it is now subject.

6. The items of expenditure are generally—

- (1) Commission paid to pound-keepers and watchers.
- (2) Contingencies.
- (3) Construction and repair of pounds.
- (4) Refunds.

No vouchers can be submitted for item (1) and from Form No. 10 it can only be seen whether the commission has been paid at the prescribed percentage rate upon the receipts. The vouchers under other items will be comparatively few.

7. In this district, the Irrigation Cess Fund involves more work than in any other district as will be seen from the enclosed statement. The number of channels is large and the vouchers involve a good deal of work. If the second check is taken away, the work connected with the Village Service and the Irrigation Cess funds and the check of receipts, &c., of the Pound Funds will be too heavy for a single clerk. I consider that the second clerk cannot be dispensed with in this district.

Read—also the following letter from L. M. WYNCH, Esq., I.C.S., Collector and District Magistrate of South Arcot, to the Secretary to the Commissioners of Land Revenue, dated Cuddalore, 1st December 1897, No. 849-Acct.

With reference to the Proceedings of the Board of Revenue (Land Revenue), No. 391, dated 12th November, I have the honour to state that, under the present system of audit, the duty of the Special fund audit staff in regard to cattle pounds is as follows:—

Receipts.—(a) Examination of returns in Form No. 5 in order to see whether the fines, &c., are levied according to the prescribed rates.
(b) Check of returns in Form No. 5 with 25 per cent. of the counterfoils of receipts in Forms Nos. 6 and 7.
(c) Check of the consecutive numbers of the receipts in the above proportion.
(d) Comparison of the entries in returns in Form No. 10 with those in Form No. 5.

Charges.—(e) Audit of commission to pound-keepers with reference to the particulars in Form No. 10.
(f) Audit of contingent and travelling allowance bills.
(g) Audit of vouchers for construction and repair of pounds.

2. Under the system proposed by the Accountant-General, the Special fund establishment will have to see (1) that all the returns and receipts are punctually received, (2) that the two copies of Form No. 10 submitted by the Taluk offices are identical, and (3) that they are correctly prepared with reference to the returns in Form No. 5. In order to see whether all the returns and receipts have been received or not, the receipts in Forms Nos. 6 and 7 must be counted and checked with the number of cases in which cattle were impounded and with the number of cases in which they were released as entered in Form No. 5. There are on an average 15 receipts of Forms Nos. 6 and 7 attached to each of Form No. 5, while about 650 returns of the latter kind are received every month. This work cannot be expected to be performed in less than a week by one clerk devoting his full time to it. After this is done, the entries in Form No. 10 will have to be compared with those in Form No. 5, which will occupy him fully three days.

3. As regards charges, the Special fund establishment has to see whether the commission paid to pound-keepers is correctly calculated with reference to the fines recovered. The receipts and payments in each taluk being entered in detail of pounds in Form No. 10, it is very easily seen whether the commission paid is according to the rules and only eight returns in Form No. 10 are received in this office every month from the eight taluks in this district. The number of contingent and travelling allowance bills and that of vouchers for construction and repair of pounds will not, on an average, be more than five or six respectively per mensem. The audit of these vouchers will not occupy a clerk more than a day or two days, and hence the transfer of the audit of Pound fund charges to the Accountant-General's office will not relieve the Special fund audit staff of more than half their work as surmised by him. It will thus be seen that even though the check of Pound fund receipts performed in the Taluk office be finally admitted as observed by the Accountant-General in paragraph 3 of his letter, the work to be performed by the Special Fund clerks will not be materially reduced.

4. Rule 30 of the Special Fund Account and Audit rules issued in 1892 requires that the pound-keepers' accounts should be carefully scrutinized in the Taluk offices in detail. From the monthly objection statements issued from this office to the Taluk offices during the past twelve months it is clear that the scrutiny has not been properly exercised by the taluk officials and in my opinion the time has not yet arrived to dispense with the audit of the pound-keepers' accounts, by the Special Fund establishment. It is unlikely that the check which Taluk officials are enjoined by the rules to exercise will be more thoroughly done when the control of the Huzur audit establishment is removed. I therefore think that the Pound-keepers' accounts though scrutinized by the Taluk establishment, must be subjected to monthly audit by the Special Fund clerks as hitherto, as the Accountant-General cannot as stated by him undertake that task; and I am unable to spare any other hands from the imperial staff of my office for performing it.

5. The work now performed by the Special Fund clerks is as follows:—

(a) *Village Service Fund.*

- (1) Audit of village pay abstracts (of which about 2,000 are received every month) in detail as required by Special Fund Rule 49.
- (2) Check of the abstracts with the lists of payments and with the consolidated pay abstracts.
- (3) Issue of objection statements to the Taluk offices and watching their subsequent adjustment.
- (4) Review of the consolidated pay abstracts.
- (5) Scrutiny of estimates for construction and repair of tannahs and chavadis.
- (6) Audit of vouchers for construction and repair of tannahs and chavadis.

(b) *Pound Fund.*

- (1) Check of receipts and charges as detailed above.
- (2) Issue of objection statements and watching their subsequent adjustment.
- (3) Scrutiny of estimates for construction and repair of pounds.
- (4) Review of the progress of cattle pound works.

In addition to the above they have to attend to correspondence which is heavy and to prepare the periodical statements, administration reports, budgets, &c. The Accountant-General proposes in paragraph 2 of his letter to undertake the audit of Pound Fund charges by his regular establishment in the Presidency, if five additional clerks be allowed to him. The audit of the charges in this district will not take, as noticed above, more than a day or two and I do not think that, even if that work be taken away from the hands of my Special Fund clerks, it will give them any material relief. Further, I beg to invite the attention of the Board to paragraph 1 of the note of the Inspector of Local Fund accounts embodied in Board's Proceedings, No. 255 (Land Revenue), dated 21st April 1891, in which he says that "the audit work alone if conducted systematically and in accordance with the new Special Fund rules would require more than one clerk in almost all the districts."

6. The Special Fund audit staff having been amalgamated with the Local audit establishment (*vide* Board's Proceedings, No. 255 (Land Revenue), dated 21st April 1891), it may be said that if the Special Fund work be found heavy for one clerk, assistance may be had from the Local audit department in which three clerks are employed. The work in that department is already heavy and is increasing year after year. It is hopeless to expect any aid from them. Under these circumstances, I am strongly of opinion that the services of the 2nd clerk on Rs. 15 cannot be dispensed with even if the audit of the Pound Fund charges be transferred to the Accountant-General's office as proposed by him.

Read—also the following letter from D. D. MURDOCH, Esq., I.C.S., Acting Collector of Chingleput, to the Secretary to the Commissioners of Land Revenue, dated 20th February 1898, Dis. No. 21-S.F.:—

I have the honour to reply to the Board's Proceedings, No. 391, Land Revenue, dated 12th November 1897, calling for remarks on certain changes proposed by the Accountant-General in the present system of audit and check of the transactions connected with Cattle Pounds.

2. The first point referred to in the Board's Proceedings is the adequacy of the check that will be exercised over receipts. The Accountant-General proposes to dispense with the check of receipts by the Special Fund audit clerks at the Huzur, and suggests also that they need not be checked by the Accountant-General's inspecting staff unless the Board considers it necessary. Under rule 30 of the existing Special Fund Account and Audit rules, the Cattle Pound receipt vouchers in form 5 are first checked in the Taluk office with the receipts in forms 6, 7 and 8; and under rule 37, 10 to 25 per cent of them must be re-checked in the Huzur office. The district auditor also re-checks the receipts during his inspections. Owing to the unsatisfactory way in which the Taluk check is found to be exercised, all the vouchers are being re-checked in the Huzur office, and occasionally errors involving loss to Government are found. The sums are indeed small, but would probably be larger if no further check is exercised than that made in the Taluk office; and I consider that this further check should be made of the receipts for the whole year and not merely for one month as the Accountant-General contemplates. Further, I am of opinion that, in order to prevent any defalcation, the check of the numbers given in columns 5 and 6 of form 10 should continue to be made at the Huzur regularly every month with the original receipts received from the Taluks.

3. As to the second point, viz., the proposed reduction in the Special Fund audit staff of the Collector's office, even if the check of receipts at the Huzur is dispensed with and it is decided to send for and file the vouchers for inspection by the Accountant-General's inspecting officers, it will still be necessary to check form 5 with the supporting vouchers in form 6, 7 and 8, in order to see that all the necessary receipts are received; while form 10 will continue to be checked with the vouchers in form No. 5 as its correctness will have to be certified to in the copy to be sent to the Accountant-General. Further, the correspondence connected with Cattle Pounds and the preparation of the periodical returns, the administration report and the budget relating thereto have also to be attended to in the Collector's office. The relief that will be afforded by the transfer to the Accountant-General's office of the audit of the charge vouchers will be very slight, the average number to be audited monthly being only 12; and, of these, 6 are forms No. 10 which will continue to be checked in this office before they are sent to the Accountant-General. I consider, therefore, that the relief afforded by the proposed arrangement will not justify a reduction in the audit staff of this office.

Read—also the following letter from R. MORRIS, Esq., Collector of Kistna, to the Secretary to the Commissioners of Land Revenue, dated Masulipatam, 26th February 1898, Dis. No. 25-S.F.A.:—

With reference to the Resolution of the Board, No. 391, dated 12th November last, I have the honour to report as follows.

2. The Accountant-General proposes that the check of receipts in connection with the Pound Fund should be conducted as in the case of other receipts by the administrative officers concerned while he would undertake to audit the charges himself.

3. The check as at present conducted by the Special Fund clerks of my office consists in (1) seeing that all the forms 6 of the Special Fund accounts supplied to the pound-keepers are properly brought to account, every such form being entered in No. 5 extract, any missing number of the form indicating the likelihood of some fines misappropriated, (2) that every form 6 has a corresponding form 7 or 8, (3) that the number of cattle entered in form 6 is correctly repeated in the corresponding form 7 or 8, (4) that the form 5 is properly prepared one special point noted being that the commission bears the proper ratio to the fines collected, and (5) that form 10 for each taluk has been correctly consolidated from the forms No. 5 of all the villages. There are issued every year more than 6,000 forms each of Nos 6 and 7 and six or seven hundred extracts of No. 5 are received. In checking these as above shown the irregularities brought to notice, notwithstanding that they have been once checked in the taluk, are very numerous and of the kind shown in the *subjoined list* and the correction of these irregularities involves a great deal of trouble. The fact that the accounts in this case are prepared in the first instance in the villages by a very illiterate class of officers accounts for the enormous number of minor as well as serious mistakes and constitutes an adequate justification for a special district establishment checking these accounts subsequent to the rather unsatisfactory scrutiny of them by the Taluk gumastahs.

4. The vouchers with which the auditors in the Accountant-General's office have to deal are in English, and an abstract must be furnished of every sub-voucher in the vernacular. It is out of the question to expect pound-keepers to make entries in English or to sign their accounts in Roman characters. If the audit of expenditure is undertaken by the Accountant-General, the duty of translating vernacular entries and transliterating vernacular signatures will be cast as an additional burden on the district staff. If no attempt at check is made in my office before submission of the vouchers and accounts, they will be returned for correction with the objection statement, and the examination and correspondence connected with them by my clerks will not be done away with, but merely postponed until after audit.

5. The Accountant-General leaves to the discretion of the Board to determine whether or not his inspecting staff should be required to examine the receipts of the Pound Fund in case of his suggestion being adopted. If the Board should decide to exclude this work from the duties of the Accountant-General's inspecting staff, is there to be no further check on these receipts than the supervision exercised by the Taluk gumastahs. Great efficiency cannot be expected from a Rs. 15 clerk in the taluks. A large number of irregularities are now allowed to pass even with the knowledge of a separate auditing branch to scrutinise their accounts and if this check were removed the number of irregularities allowed may be expected to increase. I suppose, however, it is intended that the receipts should be scrutinized and reviewed by my Magisterial branch or by the Divisional officers. It would be impossible for either to undertake this work without additional establishment, and this simply means the transfer of the appointments to be abolished in the Special Fund Audit branch to the magisterial branch. There would be no saving.

6. If the Board should decide that the Accountant-General's inspecting staff should examine these accounts, the Accountant-General demands that form 5 should continue to be sent to the Huzur and supporting receipts in form 6 and 7 as well as form No. 10 in duplicate. He says that the duty of the Special Fund clerk in this connection will be confined to seeing that the necessary returns and receipts are punctually received and that the two copies of form No. 10 are identical. To see whether the necessary receipts have been received includes examining whether all the form 6 mentioned in form 5 have been received and whether or not every form 6 has a corresponding form 7 or 8. This is to leave the work as it is if not to actually enhance it by the newly imposed duty of comparing the two copies of form No. 10.

It is difficult to understand how the Accountant-General arrived at the conclusion that the Special Fund Audit staff would be relieved of half its work unless at a serious cost of efficiency in the supervision of these receipts.

7. Charges for construction and repairs of pounds might well be audited by the Accountant-General. But this will not greatly reduce the work of the Special Fund clerks or add to that of his auditors.

8. Finally with respect to the Accountant-General's suggestion as regards this district in particular, the reason is not apparent why the correspondence clerk on Rs. 35 in this district is proposed to be done away with, while in the other districts it is an appointment on Rs. 15 that is recommended for abolition. The Board is aware of the heavy correspondence in this district (*vide* Board's Proceedings, Mis. No. 1824, Land Revenue, dated 25th March 1889) and it was on its recommendation that the Government sanctioned this appointment (Government Order, No. 3420, embodied in Board's Proceedings, Mis. No. 3744, Land Revenue, of 24th June 1889). The work in connection with the Village Service Fund is very heavy in this district (*vide* paragraph 5 of Board's Proceedings, No. 901, Land Revenue, of 24th October 1888) and would itself justify the maintenance of the correspondence clerk.

ENCLOSURE No. 1.

The list of irregularities detected in the Huzur office (*vide* paragraph 3).

- (1) Excess or short collection of fines.
 - (2) Do. of feeding charges.
 - (3) Discrepancies between the amounts collected as per receipt No. 7 and those appearing in the extract.
 - (4) Discrepancies between the entries in extract No. 5 and those in form No. 8.
 - (5) Do. between the entries in form No. 8 and those in extract form No. 9.
 - (6) Corrections in consecutive numbers of forms Nos. 6 and 7.
 - (7) Breaks in numbers of forms Nos. 6 and 7.
 - (8) Want of Pound-keepers' signatures on the extracts and receipts in Nos. 6, 7 and 8.
 - (9) Using of manuscript forms.
 - (10) Want of attestation of corrections.
 - (11) Delay in remitting pound collections.
 - (12) Delay in disposing of unreleased cattle.
 - (13) In correct preparation of extract No. 5 and foils Nos. 6, 7 and 8.
 - (14) Sale-proceeds of manure not being shown at foot of extract No. 5.
 - (15) Discrepancy in the amounts shown in the certificate and in the several columns of No. 5.
- And so on.

Read—also the following letter from H. D. TAYLOR, Esq., I.C.S., Acting Collector of Ganjam, to the Secretary to the Commissioners of Land Revenue, dated 11th December 1897, Dis. No. 117-Spl. :—

I have the honour to reply to Board's Proceedings, No. 391, Land Revenue, dated 12th November 1897, forwarding for remarks the changes proposed by the Accountant-General in the present system of audit and check of the transactions connected with cattle pounds.

2. The present system comprises of :—

(1) Check of receipts and (2) audit of charges by the Pound Fund audit clerk employed in my office under the supervision of the Local audit clerk.

3. The Accountant-General suggests that the above audit should be withdrawn from the Collector's office and proposes—

(1) that the check of receipts should be made by the administrative officers, and

(2) that the audit of charges should be performed by the regular establishment of the Accountant-General's office.

4. As regards the first proposal, I am of opinion that it is inadvisable to withdraw the check of receipts from the Collector's office for the reasons given below :—

(a) The pound-keepers in this district are in many cases illiterate and leave their Pound Fund work in the hands of curmaws who maintain the registers and accounts in a careless manner full of omissions and mistakes.

(b) A large number of pounds in the district are situated in zamindari tracts and the village headmen who are in charge of them are quite ignorant of the rules and keep their accounts and vouchers in a confused state. Many of them are barely able to read and write and all are quite indifferent to their work. They seldom appear before the Taluk officers to receive instructions and the accounts and receipts submitted by them are replete with various defects.

(c) Nearly two-thirds of the village headmen of the district are inefficient and seldom do their work without error and confusion. A majority of them do not know Telugu and keep their accounts in Uriya with many omissions and mistakes besides committing several irregularities such as detaining cattle in the pounds for unauthorised periods, levying excess fines and feeding charge, &c.

(d) In this district considerable difficulty is experienced in getting passed men for employment even in the Huzur offices and almost all Taluk offices are filled with unpassed and inefficient hands. The posts of the Taluk Special Fund clerk in the three Tahsildars' offices are at present held by unpassed men who do their work in a perfunctory and indifferent manner owing partly to their inefficiency and partly to their hopelessness of ever being confirmed in Government service. Frequent changes occur among them and it has been very difficult to hold any particular individual responsible for the work.

(e) The Taluk Special Fund clerk has to discharge the duties connected with the Pound and Village Service Funds relating to all the Deputy Tahsildars' divisions in the taluk and the work that he does in connection with the former work cannot be of much use as he has to spend much of his time in the latter work which is very heavy and technical.

(f) Owing to the multifarious duties which a Tahsildar has always on hand he cannot spare sufficient time to exercise a thorough check on the Pound Fund work in his office as he has to be absent from the head-quarters for not less than fifteen days in a month and to pay his attention to more important duties during his stay there.

The Taluk Head Accountant also is fully occupied with other matters and cannot exercise a check over the Pound Fund work as efficiently as the Collector's office where there is a separate clerk employed solely for the audit of Pound Fund work.

(g) It is next to impossible to expect any useful or satisfactory check in Deputy Tahsildars' offices owing to the paucity and inefficiency of the establishments.

(h) No satisfactory check being exercised in the Taluk office as explained above, the check and audit prescribed for the Huzur and Taluk offices is done by my Huzur Pound Fund audit clerk. Though, according to rules, he is required to check the receipts only from 10 to 25 per cent. he has been re-checking all the receipts in forms 6 and 7 received in a month which are so many as 2,000 on the average.

(i) The numerous mistakes and omissions noticed by my Pound Fund audit clerk month after month and the several defects and irregularities brought to light by my Local audit clerk and the Accountant-General's inspecting staff during their periodical inspections clearly show that the check at present exercised in the Taluk office is far from being sufficient or in any way satisfactory.

(j) The most difficult and responsible portion of the Pound Fund audit work consists chiefly of the check of receipts in forms Nos. 6, 7, 8 and 9 and extracts in form No. 5, which form important documents in Pound Fund work. The Accountant-General suggests that this work should be left entirely in the hands of the administrative officers who are Tahsildars and Deputy Tahsildars. As explained in paragraphs (a) to (i) *supra* it is not possible to expect a satisfactory check if it is confined solely to the Tahsildars' offices.

(k) The withdrawal of the check from the Huzur entails several disadvantages of which some are mentioned below :—

(1) The serial order in the number of receipts issued in a month cannot be checked.

- (2) The last number of receipts cannot be watched.
- (3) Excess or short collections of fines or feeding charges cannot be noticed.
- (4) Collection of feeding charges for the days in which the cattle are not kept in the pound cannot be noticed.
- (5) It is not possible to find out whether cattle are detained in the pound for unauthorised periods.
- (6) It cannot be ascertained whether fines were levied on the cattle remaining unreleased at the close of the last month.

(l) All the above irregularities take place frequently and remain unnoticed in the taluk office; and in case the receipts in Forms Nos. 6, 7, 8 and 9 and extracts, Form No. 5, are not subject to any check in the Collector's office, it is not possible to notice the irregularities at any time.

(m) The absence of any check in the Collector's office may facilitate the embezzlement of Pound Fund collections similar to that which occurred in the Periyakulam taluk of the Madura district. In passing final orders on the report in connection with the above embezzlement, the Government has remarked that the fraud was due partly to the fact that the Pound Fund collections were subjected to little or no check in the office of the Treasury Deputy Collector (*vide* Board's Proceedings, No. 12, dated 15th January 1895, Land Revenue). It is not, however, my meaning that the superior officers, such as Divisional-officers, &c., should not exercise the necessary check over the audit work done in Taluk offices, but it is a notorious fact that they hardly find the time at their disposal to devote for the purpose. To allow errors to be committed with the expectation that they will be afterwards corrected is a bad policy as prevention is better than cure. The check exercised by the Huzur office over the Pound Fund work being efficient minimises the door for fraud.

5. As regards the second proposal of the Accountant-General, I consider that the audit of charges is considerably lighter than that of receipts, in that the former is confined to seeing that commission is correctly calculated with reference to the fines collected and that the charges on account of the construction and repair of pounds are properly accounted for by vouchers. This work can be satisfactorily done in the Collector's office and there is not much advantage to be derived from its transfer to the Accountant-General's office.

6. In conclusion, I beg to add that, for the reasons explained, I am not in favour of the change proposed by the Accountant-General and do not, therefore, consider that any reduction in my Special Fund audit staff is necessary.

Resolution—No. 164, dated 29th June 1898.

Submitted for the orders of Government.

2. Government having in its Order No. 488, Financial, dated 23rd June 1897, directed that the receipts and charges connected with cattle pounds should not

* Printed in Board's Proceedings, No. 391, dated 12th November 1897.

in future be viewed as the transactions of a Special Fund, the Accountant-General in his letter, No. 3308,* dated 23rd October 1897, expressed the opinion that certain changes in the present system of accounting for these transactions would be necessitated by the orders of Government. Before criticizing the Accountant-General's proposals in detail it may be useful to give some account of the existing arrangements in regard to cattle pounds.

3. The total number of pounds in the Presidency in 1896-97 was 9,274 and the total receipts therefrom amounted to Rs. 3,43,643. Deducting the charges for feeding impounded cattle Rs. 34,942, commission to pound-keepers Rs. 1,26,000, remuneration to watchers and sweepers Rs. 12,077, charges of establishment Rs. 5,102, expenditure on construction and repair of pounds Rs. 79,917, and miscellaneous charges Rs. 2,046, the net income from pounds for 1896-97 was Rs. 83,559. The establishment concerned with the management and supervision of pounds is as follows:—

(1) 9,259 pound-keepers, who are paid by commission, varying, according to the amount of collections, from a few annas to Rs. 7 *per mensem*.

(2) 167 pound gumastahs, at the rate of one gumastah for each office, employed in all Tahsildars' and in certain Deputy Tahsildars' offices.

(3) 40 Special Fund clerks in Collectors' offices according to the scale shown in the appendix to Government Order, No. 988, Revenue, dated 26th November 1897. These clerks have also to deal with all business relating to the management of the Village Service and Irrigation Cess Funds.

4. The system prescribed for bringing to account the transactions relating to cattle pounds is described at page 6 of Board's Proceedings, No. 484, dated 2nd September 1892. In the case of every pound, the following accounts and vouchers have to be despatched to the taluk office at the close of each month:—

(1) the counterfoils of receipts for impounded cattle given to the individuals by whom they are impounded (form 6);

(2) the counterfoils of receipts for fines and feeding charges paid by the individuals at whose instance the cattle are released (form 7);

(3) the counterfoils of advices despatched to police station-house officers, together with cattle sent for sale by auction (form 8);

(4) the station-house officer's return of cattle sold (form 9);

(5) an extract from the pound register (form 5) showing the details of cattle impounded, released and sold.

5. After checking the register in form 5 [item (5) above] with the supporting forms 6, 7, 8 and 9 [items (1) to (4) above] and verifying the rates charged and the calculations, the Taluk Pound gumastah compiles a general return, exhibiting the transactions in the whole taluk (form 10) which is despatched to the Treasury Deputy Collector at the close of every month together with the extracts in form 5 and the counterfoils of forms 6, 7 and 8 received from pound-keepers with the aid of these sub-vouchers. The taluk return (form 10) is submitted to a further check in the Huzur office. Lastly, the Accountant-General's staff of Local Fund inspectors also scrutinize the transactions relating to cattle pounds during their periodical visits to the several districts.

6. In his letter No. 3308,* dated 23rd October 1897, the Accountant-General proposed (1) to leave in the hands of the

* Printed in Board's Proceedings, No. 391, dated 12th November 1897.

administrative officers the task of checking the receipts relating to cattle pounds, (2) to conduct in his own office the audit of charges relating to cattle pounds, (3) to strengthen the audit staff of his own office, for the last mentioned purpose, by the entertainment of 5 additional clerks on Rs. 25 each, and (4) to abolish 18 of the Special Fund clerks in Collectors' offices on Rs. 15 each and one clerk on Rs. 35 in Kistna, leaving one Special Fund clerk to each of 18 districts and two clerks to Kistna. The Accountant-General's letter was referred to the Collectors of all districts, except Madras and the Nilgiris for remarks, as to the adequacy of the checks proposed for the future by the Accountant-General and as to the expediency of the suggested reductions in establishment.

7. The Accountant-General's proposals have evoked a general consensus of opposition. Of the officers consulted only one, Mr. Scott, who is acting as Collector of Nellore, has accepted Mr. Harrison's scheme *in toto*, while Messrs. Holmes and Muhammad Raza Khan, the Acting Collectors of North Arcot and Kurnool, express a qualified approval of the changes proposed but consider it impracticable to effect any reduction in establishment. The reports received from these three officers go to show, however, that they have not gone so thoroughly into the question as most other Collectors, and they have certainly failed to adduce reasons outweighing those urged by the officers who view the Accountant-General's proposals with disfavour. The Board has printed in these Proceedings those reports which appear to deal most thoroughly with the questions in issue and deems it unnecessary to discuss the matter in detail. The point which has attracted most comment is the Accountant-General's remark that the proposed audit of charges in his office would "relieve the Special Fund clerks in Collectors' offices of more than half their existing work." To quote from Mr. Harrison's letter "the duty of the (remaining) Special Fund clerk will

be confined in this connection to seeing that all the necessary returns and receipts are punctually received, that the two copies of form No. 10 submitted by the Tahsildars are identical, and that they are *correctly prepared with reference to the supporting returns in form No. 5.* In other words, the taluk return (form 10) will still have to be checked in the Huzur office with all the returns in form 5, of which there are as many as there are pounds in the district. Nor is this all, for, as Collectors point out, experience shows that taluk establishments can neither be trusted to compile form No. 10 correctly, nor to scrutinize the returns in form 5 with anything like sufficient care. This being so, it is quite out of the question to dispense with the scrutiny which form 5 now receives in the Collector's office. The Special Fund clerk must continue to verify each return in this form with the sub-vouchers in forms 6, 7 and 8 unless Government is prepared to take the risk of fraud and embezzlement and the certainty of numerous mistakes and inaccuracies. So far, therefore, as receipts are concerned, the Collectors' establishment cannot be relieved of its present duties. The audit of expenditure, as almost all Collectors point out, forms but a trifling portion of the work devolving on their establishment, and it is doubtful whether the Accountant-General's proposal will effect any appreciable saving of labour under this head. It will still be necessary for the Special Fund clerk to scrutinize the vouchers for expenditure before they are sent to the Accountant-General; the objection statements prepared by that officer will be transmitted to the Collector's office, and the trouble involved in answering them will be little, if at all, less than that experienced under the present system, where objection statements are prepared by the Collector's establishment and finally dealt with in his office.

8. In the Board's opinion, these considerations alone warrant the conclusion that the reduction in establishment proposed by the Accountant-General is not feasible, and the Government will observe that, if these reasons be considered insufficient, there still remains the cogent argument that cattle pound transactions supply but a small proportion of the work devolving on the Special Fund establishments who have to deal also with all the receipts and expenditure relating to the Village Service and Irrigation Cess funds.

9. The Board concurs entirely with those Collectors who consider it essential to retain the existing system of check and impracticable to reduce the establishment which performs that check. The alternative proposal, viz., that the scrutiny of the pound gumastas' work should be confined to occasional inspections of forms 5, 6 and 7 by the Accountant-General's peripatetic staff would, in the Board's opinion, neither be adequate nor safe. The Board doubts whether any useful purpose will be served by subjecting charges to an additional audit in the Accountant-General's office, but if such a course is required by the account rules, and the Government is not prepared to take steps to secure a relaxation of the rules, then it is clear that additional establishment will have to be entertained at extra cost unless the Accountant-General is prepared to undertake the extra labour with his present staff of clerks. The Board accepts,

- (1) Clerks.
- (2) Travelling allowance of clerks.
- (3) Printing at private presses.

the general rules of classification, instead of being passed first through the pound account.

(True Extract.)

(Signed)

LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with copy of Board's Proceedings, No. 484, dated 2nd September 1892.
Copy to the Accountant-General.

ORDER—No. 734, Revenue, dated 2nd December 1898.

Miscellaneous.

The Government agrees with the Board of Revenue in considering that the system of check which is at present maintained in Collectors' offices relative to cattle pound receipts should continue, and that the establishment which is entrusted with this duty cannot be reduced.

2. The question whether a further audit of charges should be conducted in the Accountant-General's office will be considered in the Financial Department.

(True Extract.)

Secretary to Government.

To the Board of Revenue (Land Revenue).
" the Financial Department.
" the Accountant-General.

Handwritten notes and signatures:
- "To the Board of Revenue (Land Revenue)."
- "the Financial Department."
- "the Accountant-General."
- "V.E. Memo 15 sent to R.D. 15/12/98"
- "Recd. 12/12/98"
- "Cm. 12.12.98"
- "J. A. Sharpe"
- "H. A. Davidson"
- "L. Davidson"
- "L. Davidson"

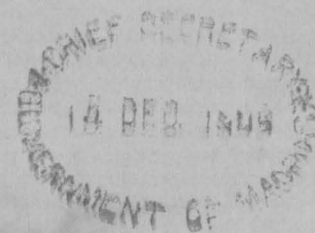
Exd. Shaik Karim.

35 Copies.

182
4/12/97

Unofficial Memorandum 3750

Fort Saint George
Accountant General's office
14th December 1898.



Will you kindly let me have a reply to my
unofficial memo dated 18 November 1898 regarding
the question of the Audit of Cattle pound Funds.

W. H. W.
Accountant General.

To
The Chief Secretary to Government,

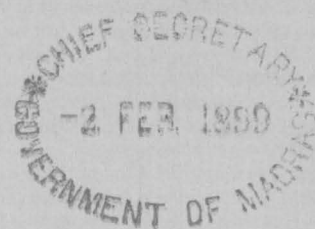
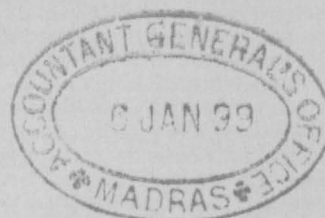
Recd by Mr. P. S.
No 736 Rev A
2.12.98

aw. 2736/98

Recd
Gen. Secy to Govt

Col
15/12/98

Recd by 15.12.98



C. No. 3736 From the ~~Rev.~~ *Rev. Dept*, No. 734, dated 2^d Decr 1898.
 „ 3750 „ *Acct. General* „ „ „ 14 Decr 1898.
 „ „ „ „ „ „ 189 .
 „ „ „ „ „ „ 189 .

CS.

The Accountant General
 may be referred to the order
 read above and ~~there~~
 requested to forward part
 with an ^{official} report with reference
 to para: 2 of that order.

M. G.

Curd.
 3.1.99

Yes.
4.1.99

No 122nd February 99

The Financial Department

papers are returned. An official
 report will be sent on receipt
 of a reply from Comptroller
 General.

No 55 d/4-1-99.

The Acct. General (with file)

Accountant General.

CS

Order. 192 7 7-2-99.
Mr.

Mn. A report from the Acad.

sent: on the question raised
in para 2 of the foregoing
proceedings will be awarded

Curb
4 W 189

Liberty

Acet. Genl. (as above)

Rev. Dept (" ") - Sept 9

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Return Rev original

Returned Cross
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71299

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When given for copying _____
 When copied 7/2 } 1899
 When examined 8/2 }
 When signed _____

AGAIN G.O., No.
 189 ,

DATED

MENT No.

URES TO C. No.

OF GOVERNMENT

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OF GOVERNMENT.

MENT WITH DITTO.

OF FILED UP, BEING MEANT FOR DESPATCH
 ORIGINAL.

A = Copy in full.
 B = Not to be copied
 P = Copy abstract only.
 Q = Copy heading only

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10/2/98