

16-6-0

GENERAL.
ACCOUNT.

Government {1891} of Madras,
PUBLIC WORKS.

Recd.

Regd.

} 1891.

Enclosures

Spare copies

G.O., 27th April 1891, No. 1154 W.

APRIL.

Vouchers

Prescribing certain rules for the submission of certificates in lieu of missing —.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General
Account.

READ—the following papers :—

From H. S. TAYLOR, Esq., Superintendent of Works, No. 1 Periyár Division, to the Chief Engineer, Public Works Department, dated Periyár, 2nd April 1891, No. 2 C.E.

I have the honour to inform you that, in lieu of a telegraph receipt for Rs. 3-4-0, which was missing, in support of the cost of a service message sent on the 6th November 1890 to Messrs. Best & Co., Madras, for the supply of detonators, a certificate of payment, as prescribed in Code paragraph 1643, was submitted to the Examiner for acceptance with the reply to the disallowance list on the contingent bill for the month; but it is pointed out by the Examiner that, with reference to G.O., No. 3344 W., dated 16th December 1890, that he has no authority to dispense with vouchers for State telegrams.

2. I have therefore the honour to refer for orders as to the procedure to be observed in such cases.

Office-note from the Examiner, Public Works Accounts, dated Madras, 14th April 1891, No. 2210.

[Your office-note, No. 1950 C. of 7th April 1891.]

Under G.O., No. 3344 W. of 16th December 1890, vouchers are required for all State telegrams irrespective of the amount involved, but no provision is made for cases in which vouchers are mislaid, and I have thought it best to press this disallowance with a view to getting a satisfactory settlement of the question of certificates in lieu of missing vouchers.

2. The certificate sent by the Executive Engineer was a certificate of the kind referred to in Code paragraph 1643, *i.e.*, a certificate to the effect that the cash book shows the payment to have been made, and though such certificates are obviously useless as substitutes for vouchers and Code paragraph 1643-A shows clearly that they are not intended as substitutes for vouchers, yet I am continually being asked to accept them as such.

3. As I have already pointed out in connection with report of the Accounts committee, a voucher is required for one or both of two purposes, namely—

- (a) as security against a repetition of the claim by the payee, or
- (b) as security against fraud on the part of the payer.

And considering a voucher in the former aspect no substitute for a mislaid voucher is of the slightest use, except a duplicate signed by the payee; but there are certain classes of transactions (*e.g.*, payments for telegrams) in connection with which vouchers are really only required for the second purpose (b), and as regards transactions of all kinds there may be special cases in which it is impossible to get a duplicate receipt signed by the payee, or in which it may not be worth while to go to the trouble of getting one, and in all such cases a *suitable* certificate may be a very satisfactory substitute for the original receipt.

4. But a certificate of the kind referred to in Code paragraph 1643 is not at all suitable for the purpose; it would be absurd to accept such certificates; it would in fact be a direct encouragement to fraud on the part of cashiers. What is required is

independent evidence of the *bonâ fides* of the cash book entry and it is absurd to attempt to justify the entry by certificate that the entry exists

5. The only sort of certificate that is of any real value is a certificate by a responsible and trustworthy person to the effect that to his personal knowledge the amount has been paid as recorded in the cash book and that he has satisfied himself that no part of the payment is covered by any other voucher or it might be sufficient for the person to certify that he had personally satisfied himself that the payment had been made as recorded, etc.

6. I am quite prepared to accept, in lieu of missing vouchers, certificates in some such terms as these if authorized by Government to do so, and a good deal of trouble would, I think, be avoided if I were allowed to accept them; but the terms of the certificate, the classes of cases in which it may be admitted, the classes of officers whose signature is to be considered sufficient, either with or without counter-signature by some superior officer, and the money limit, if any, should, I think, be prescribed by Government.

7. The abnormally frequent resort to certificates in any particular division would of course have to be noticed as a probable indication of carelessness.

8. The particular charge now in question will be passed if Government so desires either with or without any further certificate as Government may direct.

ORDER—dated 27th April 1891, No. 1154 W., Public Works.

The Government approves the proposals of the Examiner, Public Works Accounts, and prescribes the following rules for the submission of certificates in lieu of missing vouchers :—

(1) The certificate will be to the effect that the officer concerned has personally satisfied himself that the payment has been made as recorded in the cash book and that no part of the payment is covered by any other voucher.

(2) Such certificates will be admitted in the case of payments of all kinds not exceeding Rs. 10, for which vouchers are not forthcoming. Cases of missing vouchers for payments of over Rs. 10 will be reported for the orders of Government.

(3) The certificate will be signed by the disbursing officer, and, if the disbursing officer is a subordinate, it must be countersigned by the Executive Engineer of the division. No countersignature will be required to a certificate signed by an officer of the Engineer establishment.

2. The frequent resort to certificates in lieu of vouchers in any particular division will be brought to the notice of Government by the Examiner.

3. The charge for the telegram referred to in the letter from the Superintendent of Works, Periyár project, above recorded, will be admitted by the Examiner on the certificate already submitted.

(True Extract.)

(Signed) A. C. SMITH, Lieut.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

To Superintending Engineers.

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

Exd. T. K. Narayana Aiyangar.

Telephone

From R K W

To SGR

Please send a copy
Go No 1154 wof 27-4-1891 if the original
and connected papers are not readily
available. These are required for CMB
5454.

TR
15-6-18

10/16/18
1-10

~~CMB~~
16.6.18
R K. W

Retd to m.h.o.

Returned with thanks.

~~Wm~~
16-8-17

~~Wm~~
Superintendent
P.W.D

Gobt. of {1891} Madras.
REVENUE.

Issued

Recd.

Encl.

G.O., 14th April 1891, No. 314.

APRIL.

Kalahasti Zemindari.

Board's Proceedings submitting the report of the Special Deputy Collector on the state of the season and condition of the people in certain villages of the — inspected by him, recorded with remark.

No 1168 W of 27 April 1891
Order
Comm^d to S. E. Temple
of O.V. B.

S. E. Temple
C. E. for!

14TH APRIL 1891, No. 314, REVENUE.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 6th April 1891, No. 193 :—

MR. CLOGSTOUN.

Read—the following letter from M.R.Ry. P. RAJARATNA MUDALIAR Avergal, Deputy Collector on Special Duty, to the Collector of North Arcot, dated Kálahasti, 29th March 1891, No. 58 :—

I beg to submit my report on the state of the season and condition of people, &c., in nineteen villages of the Kálahasti zemindari recently inspected by me.

2. The tracts inspected this time are (1) Yerpedu and some of the villages which are situated to the south-west of the town of Kálahasti adjoining the railway line; (2) Kasaram and other villages situated to the north of Kálahasti on both sides of the river Swarnamukhi; and (3) the tract round the village of Chavali in the Maderpák division.

3. Particulars as regards the number of villages inspected, the extent of crop harvested, and the number of persons requiring work in each are detailed in the enclosed statement.

4. Of the three tracts, the worst is Chavali. Here the extent of loss of crop has been more severe and the general appearance of the people worse than in the other two tracts.

5. Then comes Yerpedu and some of the villages near it which have lost a greater portion of their crop.

6. Though Kasaram and a few villages near it suffered loss of crop to some extent, the loss in the others has not been so severe as to necessitate any great hardship on the villagers concerned; but even in these villages there have been cases of individual loss, the circumstances attending which are even worse sometimes than the worst cases in tracts which have suffered more serious loss of crop. This, I found, was the case with the cooly classes in Kasaram.

7. Owing to the high prices now prevailing and the fall in the wages of labor, daily laborers are in these parts, as elsewhere in the zemindari, suffering from general insufficiency of food. The chief means of livelihood hitherto has been (1) occasional cooly work in the fields when a rich ryot wanted to irrigate his few acres of ragi or cholum fields; (2) cutting fuel in the forests and selling it either locally in the villages or in Kálahasti; and (3) gathering material for the bangle manufacturers.

8. The first source of labor is fast coming to a close. The ragi and the cholum crops have either been lost where they depended on the scanty supplies in the tanks alone or are being harvested sometimes with a fair outturn and mostly with a poor outturn of about four annas, and ploughing is not possible at present unless rain falls again, so that one of the markets open to the day laborer will soon be closed.

9. As regards the third source the general complaint is that the earth required by the bangle manufacturers is not procurable in large quantities owing to insufficient rain-fall this year, and the only other means then left is the sale of fuel. In most villages the ryots themselves get their supplies generally in large quantities, and a head-load in consequence fetches only a single ragi meal or from 6 to 9 pies. In Kálahasti it fetches two annas. In the three tracts recently visited by me the trade in this article

is almost *nil*, chiefly owing to their distance from Kálahasti. The laborers in these parts are therefore worse off in this respect than those of the Ragigunta valley referred to in my report of the 18th instant, but sufficient work has been already provided for by the opening up of the tank-repair works at Yerpedu and Chavali, and the repairs to the Ramabhatlapalle tank which will soon be taken up at Kasaram will provide sufficient work to those who require it in that locality. The repairs to the large tank of Chavali were commenced some time ago, and about 80 people were working at it on the 28th instant. The overseer whom I saw was of opinion that the small number is due to the opening up of works in the adjacent Government villages of Kolattur, Kodúr and Kambakam by the Chingleput authorities and in the adjoining zemindari village of Kallavettoo by the zemindari authorities under G.O., No. 185, dated the 10th March 1891.

10. At this place (Chavali) a number of Malavaudloos, whom I found idle in their homes at about 4 P.M., and whom I questioned as to why they had not gone to work, began to complain bitterly of the difficulty of obtaining food-supplies. About a dozen of them had not gone to work, because they had to go to a distant village to purchase supplies out of the cooly they had received the previous day.

11. Of the villages visited by me near Yerpedu, only two had a large extent of standing crop either of cholam or ragi, and the others had none at all owing chiefly to want of wells. It is therefore clear that the condition of the labouring classes was in no way better in this tract than elsewhere so far as agricultural labour was concerned. It was said that some of them found work in the adjoining villages where ground-nut was being harvested, but this was only in the case of a few. The majority of them should be without work and panting after it; and this, I thought, was the case at first. But on inquiry I found that the Yerpedu tank-repair work had been begun long before and that, though a large number of them began to work at it at first, they subsequently

* By "insufficient wages" is not meant "wages insufficient for a livelihood." What the laborers demanded was 4 annas a day (double the ordinary rate) and no task.

H.C.,
Commissioner.

largely in four centres, viz., at Kistnapuram, at Meralapakam, at Rayalupaliem and at Musilipedu, and were paying them handsome wages, owing to the difficulty of felling fuel and carrying them down the hills sometimes from great heights. I should think

† The Dewan's complaint is that the Public Works Department rates were excessive. They were certainly generous.

H.C.,
Commissioner.

12. At Kasaram the coolies are engaging themselves in thrashing the scanty harvest of the year, as the zemindari officials are busily engaged in dividing the produce in that part. The laborers here are anxious that works should be commenced soon. Some of them whom I asked to go to work at Yerpedu hesitate leaving their homes. The famine of 1877-78 appears to have been severe in this tract and most families appear to have lost some one or two relations, and others more after having left their villages. This fact is still fresh in the memory of people here and they will not therefore easily leave their homes. I pointed out to those who put forth this excuse that it was by their own mistakes such calamity befell them last time, and if they avail themselves in time of the arrangements made by Government now to give them work they will all be happy and safe.

13. Small-pox has broken out in some of the villages near Kasaram and so many as ten deaths have already taken place at Kasaram ‡ itself. From what the ryots were saying I gathered that no

vaccinator visited this village for a long time. I have already brought to your notice the prevalence of this disease in the Ragigunta valley. The health of those who do not suffer from starvation is good in the other tracts.

refused to do so complaining of insufficient wages. As the Executive Engineer was away from the place I could not obtain the necessary details from him. From the ryots and the village officers I came to understand that the railway fuel contractors were employing these coolies that the cooly laborers would have certainly preferred the work of repairing the tank to the heavy work † on the hills had the rates been even ordinary, and their refusing to do so apparently means that the rates are too low.

14. Cattle are generally in good keep at present, but in some parts pasture is insufficient, except near the hills, though in almost all villages there is a good stock of fodder. In most of the villages I have seen cattle have begun to suffer from scarcity of drinking water. They have been obliged to walk miles in some cases to drink water in the tanks of adjoining villages.

15. Drinking water-supply for men is also insufficient in some places. In Yerpedu the villagers depend on a single pond adjoining the chattram. And if it dries up they will have to go nearly a mile to fetch water from a spring at the bottom of the adjoining hill. In Chavali they depend on a single well situated in the fields of the village, and in Kasaram the scanty supply in the tank is being consumed. In all these villages there are several wells in different localities, but the water from them is brackish and is not used by the ryots for drinking purposes.

16. I have said above that ragi and cholam crops will soon be harvested in some villages, but this will not help the laborers as a class. It is the owners of wells that have had the good fortune of raising a crop during the present season, and some of the cooly laborers who have cultivation to boast of very seldom possess any share in the wells of their villages. The condition of this class of the population will therefore remain all the same in spite of the expected harvest.

17. The population of the 19 villages visited by me is 4,094, of whom I estimate that about 472 or 12 per cent. require work at present. There are able-bodied workmen, and on them depend a large number of old and imbecile members and children who cannot work. Their number may be estimated at 2 per head or 944 for all the villages.

18. Besides these, in several of the villages there are the destitute who cannot work owing to age or infirmity and who have no relations to depend on. These require gratuitous relief at present. They have hitherto depended on the charity of the villagers, but in the badly-affected tracts charity alone cannot save them from starvation.

19. I enclose a copy of the notes taken by me at the time of my inspection of the villages.

20. I could have inspected more villages, but my time was partly taken up with the inquiry under the Land Improvement Loans Act in the villages of Yerpedu and Chavali and the examination of the zemindari accounts.

Endorsement by W. J. H. LE FANU, Esq., Collector of North Arcot, dated Póúr, 2nd April 1891.

Forwarded, in original, to the Secretary to the Commissioner of Revenue Settlement, Land Records and Agriculture.

In view of the want of supply in the villages, referred to in paragraph 10, the Relief officers should either arrange to get the local tradesmen to import stocks or open a bazaar on the nearest relief work.

2. It is not possible to judge whether the wages paid are too low or not (*vide* paragraph 11) unless the Special Deputy Collector reports what they are. He should bring such complaints, if well-founded, to the notice of the Executive Engineer.

3. Paragraph 13 will be communicated to the District Surgeon, with the request that he should make early arrangements for carrying on vaccination in these tracts.

4. As to paragraphs 14 and 15, copies of them will be sent to Mr. Buckley for attention. I have already told him, in anticipation of the sanction of his Board, to take such steps as may be necessary for the improvement of water-supply, with the assurance that the District Board will supplement his funds if he runs short.

5. Mr. Buckley will be requested to do what is necessary in providing work and relief for the persons referred to in paragraphs 17 and 18.

6. The Special Deputy Collector's tour has again been mostly in the tracts supposed not to be severely affected, and his inquiry shows that it would not be safe to