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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. <u>1933A</u>	Press
B.P. No.	Mis.
Dated <u>9.6.18.77</u>	197

Not to be folded or roughly handled.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

9th June 1877, No. 1,933-A.

Famine Relief.

Read the following papers:—

No. 145-A. Proceedings of the Board of Revenue, dated 12th May 1877.

Read Proceedings of the Madras Government, Revenue Department, dated 3rd May 1877, No. 1,629.

ABSTRACT. Approving Accountant-General's suggestion that the expenditure on account of masonry works carried out under Public Works Department supervision as relief-works should be incurred and checked under Public Works Rules.

The Board submit that there is a difficulty in the matter which has not occurred to the Accountant-General, viz., that the masonry works are not provided for in separate estimates; and further it is only the skilled labor which is employed on them that will be paid on the piece or at ordinary rates. The unskilled labor which will also be employed will be tasked and paid at relief rates.

2. The Board also observe that there will be no detailed audit of other relief-work except that done by the divisional officers, and that no such detailed audit is required of the Accountant-General in the case of such work, or is performed by the Examiner of Public Works Accounts in the case of any work under the Public Works Department. The suggestion, therefore, will merely substitute a check of sanctions and estimates for a detailed examination of expenditure, and appears to the Board to be accompanied by no advantage whatever, and merely to import additional complication into the system of providing funds and of account. The work might be carried out without difficulty by Public Works Department subordinates in the manner prescribed in G.O., 15th February 1877, No. 681.

(A true Extract.)

(Signed) H. E. STOKES,
Secretary.

FORWARDED to the Accountant-General for his remarks.

(Signed) J. H. GARSTIN,
Additional Secretary to Government.

15th May 1877.

No. 145-B. From L. C. PROBYN, Esq., Accountant-General, Madras, to J. H. GARSTIN, Esq., Additional Secretary to Government, Revenue Department, dated Fort St. George, 22nd May 1877, No. 208.

RETURNING your endorsement, dated the 15th instant, written on the Proceedings of the Board of Revenue, No. 2,196, dated the 12th idem, I have the honor to state that I do not concur in the opinion expressed by the Board. I have already pointed out to the Government that this office has no means of giving professional audit to Public Works charges, and, as Government will have gathered

separate

Revenue Department, 9th June 1877, No. 1,933-A.

From my previous communications, charges which, in my opinion, would have been more appropriately audited in the Public Works Department, have already been made over to this office for audit. The case of masonry works, however, stands on an entirely separate footing, inasmuch as in the check of these charges rates and measurements come into consideration, and of such matters this department is absolutely and necessarily ignorant.

2. In regard to the difficulty that the masonry works are not provided for in separate estimates, I beg respectfully to submit that whatever may be the case about ordinary relief-works, masonry works should not be undertaken without proper estimates. As a matter of fact, I think it will be found that relief-works have been generally undertaken without any estimates at all, but that wherever estimates for relief-works have been prepared, the portion of those works on which it was and is proposed to employ skilled labor has been distinctly exhibited in the estimates; and though, generally speaking, it is only the skilled labor which is employed on such works that is paid at piece-work rates or at ordinary rates, the employment they afford to famine laborers is very small, and there is no reason why the Examiner of Public Works Accounts should not check the payments to the few unskilled laborers who may be employed on them just as well as can be done in this office.

3. I would ask for early and definite orders in this sense, inasmuch as it is impossible to expect the submission of accounts from the local authorities unless early and precise instructions are given to them.

No. 145-C. ORDER THEREON, 9th June 1877, No. 1,933-A.

Miscellaneous.

The Government consider that the difficulty adverted to by the Board can be got over by directing Collectors

of distressed districts to communicate through their respective District Engineers, or directly, to the Examiner of Public Works Accounts, the amount in any sanctioned estimate for road-work, intended to be spent on masonry works. The Examiner can then place that amount to the credit of the Range Officer concerned, who, in carrying out the masonry works, need not employ any labor except at the ordinary district rates.

(True Extract.)

(Signed) J. H. GARSTIN,
Additional Secretary to Government.

To the Board of Revenue.
" the Accountant-General.
" the Public Works Department.
" the Examiner of Public Works Accounts.
" the Finance Department.

Audit DEPARTMENT.

No. 208

Fort Saint George,
Accountant General's Office,

22 May 1877.

FROM THE ACCOUNTANT GENERAL
TO THE GOVERNMENT OF MADRAS,

To The Additional Secretary
to Government
Revenue Department

SIR,

Returning your Endorsement dated
the 15th Instant written on the Proceeding
of the Board of Revenue N^o. 2196 dated
the 12th Idem I have the honor to state
that I do not concur in the opinion
expressed by the Board. I have already
pointed out to the Government that
this Office has no means of giving
professional Audit to Public Works
Charges and as Government will
have gathered from my previous com-
munications, charges which in my
opinion could have been more appropriate
by audited in the Public Works Department
have already been made over to this
Office for Audit. The case of masonry
works however stands on an entirely
separate

separate footing in as much as in
the check of these charges, rates and
measurements come into consideration,
and of such matters, this Department is
absolutely and necessarily ignorant.

2 In regard to the difficulty
that the masonry works are not
provided for in separate estimates, I
beg respectfully to submit that whatever
may be the case about ordinary relief
works, masonry works should not be
undertaken without proper Estimates.
As a matter of fact I think it will be
found that relief works have been generally
undertaken without any estimates at all
but that whenever estimates for relief
works have been prepared the portion of
these works on which it was and is pro-
posed to employ skilled labor has been
distinctly exhibited in the estimates and
though generally speaking it is only the
skilled labor which is employed on
such works that is paid at piece work
rates or at ordinary rates, the employ-
ment they afford to famine laborers

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is very small and there is no reason
why the Examiner of Public Works Ac-
counts should not check the payments
to the few unskilled laborers who may
be employed on them just as well as
can be done in this Office.

3 I would ask for early and definite
orders in this sense in as much as it
is impossible to expect the submission
of accounts from the local authorities
unless early and precise instructions
are given to them.

I have the honor to be,
Sir

Your most obedient Servant,

Lt. Polyer

Accountant General

Compd M^{rs}

Proceedings of the Board of Revenue,
Dated 12th May 1877

Read Proceedings of the Madras
Government, Revenue Department dated
3rd May 1877, No. 1629 approving
General suggestion that the expenditure
on account of masonry works carried
out under D. T. W. supervision or relief
works should be incurred & charged
under P. W. rules.

The Board submit that there is
a difficulty in the matter which has not
occurred to the Accountant General. Viz.
that the masonry works are not provided
for in separate estimates, and further
it is only the skilled labor which is
employed on them that will be paid
on the piece or at ordinary rates. The
unskilled labor which will also be
employed.

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22-5-77/24-5-77

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employed will be tasked and paid
at relief rates.

2. The Board also observe
that there will be no detailed audit
of relief work except that done by
the divisional officers, and that no
such detailed audit is required, if the
Accountant General in the case of
such work or is performed by the Examiner
of Public Works accounts in the case
of any work under the P. W. D. The
suggestion, therefore, will merely
substitute a check of sanctions and
estimates for a detailed examination
of expenditure and appears to the
Board to be accompanied by no
advantage, whatever & merely to
import additional complication
into

into the system of providing funds and
of account. The work might be carried
out without difficulty by P. W. D.
subordinates in the manner prescribed
in G. O. No. 12 February 1877 to 1881.

(True Extract)

Wm. D. D.
Secretary

To
The Adm. Secretary to Govt. P. D.

Wm. D. D.

Account of the
Recd 21
Ans'd 5 1877

1877 Dec 27

Wm. J. Jackson

From Wm. J. Jackson

Nov. 1877
No. 3524

Proceedings of the
Board of Revenue

Vol. 12 & May 1877
Recd 14

Submitting above

under the reference
to the Board's suggestion
the Board has on account of
the Board's suggestion
under 28. P. M. provisions
to complete the work
and so the work should
be done by the Board
under P. M. Rules.

Qd 9 June 1877-12 1933



Vol 7 1839

My dear Mr. Jackson
I have the
pleasure of directing
the Board of P. M. A.
who said I should
not send it and the
Board's draft as well
as the one circulated for
approval. With you
kindly please on
the letter again if

4318

you see no objection
authorizing my
citizenship
I A. G. P. L.

7/6/71

10331
8

Draft. I have passed
gr. Draft. with a light
modification. I think will
still further simplify
matters. Yrs. L.H.

8.6.77
I think you may dispatch
it.

I would say as
under - but better copy
with same P.W.A.
before - settling it first
for 3/5

They in C. does
not require any
difficulty in your
effect of the order.

The estimate on
that portion of it
which provides for
the masonry work
will be commenced
to the team of P.W.A.
in the usual

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No 1933A
9 June 1877

L.O. D.H.

The Gov. considers that
the difficulty adverted to
by the Board can be got
over by directing Collection
of dues to be
communicated through
their respective Engineers,
or directly, to the Engineer
of S.P.W. accounts of the
amount in any section
estimated for road work,
intended to be spent
on masonry works - the
Exam? can then place
that amount to the
credit of the Range
Office Account and
in carrying out the

4313

Ed 21
5 1877
Ed 21
5 1877

1877 Dec 14
J. H. Jackson

James M. Jackson

Many more need
not employ any
(unskilled) labor
on pay at any
other than the
ordinary rate.

22/5/77 J. H. J.

Spencer's
Dept. as on 1/1/77
to the 1/1/77. It
appears that he
considers it the
more exact of the
two.

Manpower ^{known} will not
be available for
the ordinary work
of the relief work
in question.

The Manpower work will
be executed in
the usual manner by
P.W.D. and at
their ordinary rates.

1933
9.

9th Sept. 1933
35th Oct. 1933
6th Nov. 1933
21st Dec. 1933
3rd Jan. 1934
5th Feb. 1934