Scott. I (i)-I—10,000—7-10-76.

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(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Rev. DEPARTMENT

G.O. No. 1997-B
~~B.P. No.~~

Press
~~Mis.~~

Dated 15-6-1877

~~197~~ .

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

15th June 1877, No. 1,997-B.

Famine Relief.

Read the following paper :—

No. 303 C. Proceedings of the Board of Revenue, dated 5th June 1877.

Read the following letter from R. DAVIDSON, Esq., Acting Collector of Kurnool, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated 24th May 1877, No. 483.

WITH reference to G.O., No. 1,141, dated 3rd April 1877, I have the honor to submit the following report.

2. Pending the receipt of the Board's Audit Rules which were promised so early as January 1877 no detailed instructions were issued to the taluq officers in the matter of auditing labor accounts, but registers were kept in this Office showing the amounts advanced to the several famine relief officers in the district from each Government treasury, and the Tahsildars were instructed to send separate bills for purchase of grain, carriage of grain, and miscellaneous charges that might at once be debited to famine service head.

3. On the receipt of the Board's Orders directing a regular system of audit, and authorising the entertainment of the necessary establishment, the district officers were requested to pay their immediate attention to this matter, and permission was granted them to entertain the necessary establishment. An Audit Department consisting of a Head Auditor and three Assistant Auditors as noted in the marign was organised in the Huzoor Office. The Head Auditor, who has just joined this station, and one of his Assistants will soon be ordered to go out on circuit, to assist the auditing clerks in the sectional officers.

		Rs.
Head Auditor	... ...	150
2nd do.	... ...	100
3rd do.	... ...	30
4th do.	... ...	15

4. The quantity of work done in the way of auditing accounts both before and after receipt of the rules is summarised below.

5. The total advance paid out of the Government treasuries from the commencement of distress to 31st March 1877 was Rupees 31,89,514-7-11 ; of this Rupees 2,31,957-6-5 were at once adjusted to "28, Famine Relief" in the months of January, February, and March ; of the remainder, Rupees 39,310-1-2 appertaining to the purchase of grain, tools, &c , were adjusted to the proper service head, and bills submitted to the Board and Accountant-General.

6. Bills for Rupees 2,51,559-9-1 relating to similar charges were prepared in the month of April, but these, together with the vouchers connected therewith, were taken by Mr. Larpent with a promise to send the necessary instructions for their adjustment.

7. Rs. 50,304-12-2 have been refunded to the treasuries in cash and credited to advance account.

8. It will thus be seen that out of Rupees 31,89,514-7-11 paid out of treasuries up to 31st March Rupees 5,73,131-12-10 have been accounted for by bills and refunds, and Rupees 26,16,382-11-1 remain to be accounted for.

9. Mr. Clogstoun has now sent in a bill for nearly a lakh and a-half rupees for the expenditure incurred in the months of February and March in Ramalcota Taluq on relief-works and gratuitous relief.

10. The other sectional officers have not sent in any bills yet.

11. From recent correspondence with Mr. Farmer, I regret to learn that the audit work has not yet been begun in his division. Mr. Farmer seeks to relieve himself from responsibility on the plea that I failed to supply him with auditors, yet he has a Deputy Collector and his establishment to assist him in matters of account, and his own establishment added to the Deputy Collector's is larger than the staff of clerks allowed to any other sectional officer ; he has, therefore, no sufficient excuse for not even attempting to do anything in the way of audit. Besides, he was expressly requested to work with his existing establishment, and not wait for the promised auditors. I have impressed on Mr. Farmer the necessity for his making immediate arrangements for setting on foot this important work.

12. I beg to submit, for the information of the Board, a copy of explanatory instructions issued by me to the famine officers in the district on the subject of audit. The rules have been approved by Mr. Larpent, Assistant Accountant-General, who has recently paid a visit to Kurnool.

SUBMITTED for the information of Government.

2. The account and audit work is seriously in arrear; but the Board hope that strenuous efforts are now being made to overtake it. It is observed that the first instructions for audit of labor accounts were issued in the beginning of January, and had they been at once carried out subsequent work would have been much facilitated.

3. The Collector specially notes that nothing has been done by Mr. [illegible] it seems that Mr. Gibson also has as yet cleared none of the outlay on works in his section.

4. The rules issued by the Collector are correct.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Secretary.

No 303-D.

ORDER THEREON, 15th June 1877, No. 1,997-B.

Miscellaneous.

No efforts should be spared to complete the audit as soon as possible.

(True Extract.)

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

To the Board of Revenue.
,, the Financial Department.
,, the Accountant-General.

Exd. F. R. Bantleman.
Spare Copies.

1997-B
2

Rec'd 15 June 1877

Revenue Dept

Proceedings of the Bd of Reve

dated 5th June 1877.

Read the following

No 483.

Rec'd 5870.

From

The Actg Collr Kurnool

To, The Secretary to the

Board of Reve

Sir,

With reference to

G.O. No 1141 dy 3rd Sept

I have the honor to sub

mit the following report

2. Pending the receipt

of the Board's Audit rule

on which were promised to

early as January 1877 no

detailed instructions

issued to the Salug Offi

cers in the matter of

Audit of Famine Relief Accounts in Kurnool District.—Observing with regret the Proceedings of Board of Revenue, reporting on the progress of— that no efforts should be spared to complete the audit as soon as possible.

Read, &c.

Dated June 15th.

Issued in MS. 21st.

Printed 28th.

JUNE.

Nos. 803-C—803-D.

FAMINE RELIEF, No. 1,803-B.

Madras.

REVENUE.

From the BOARD OF REVENUE,

dated June 15th, 1877,

Submitting Audit Rules for the Famine Relief Accounts.

Ordered, that the Rules be published in the Fort St. George Gazette.

(True Extract)

(Signed) H. STOKES,

Secretary to Government.

To the Board of Revenue.

Sir,

I have the honor to submit the following Rules for the Audit of Famine Relief Accounts.

2. These Rules have been framed in accordance with the principles laid down in the Famine Commissioner's Report, and with the Rules for the Audit of Famine Relief Accounts in Bengal, which have been adapted to the circumstances of this Presidency.

3. The Rules are divided into two parts, the first containing those which relate to the Audit of Accounts of Public Works, and the second those which relate to the Audit of Accounts of Gratuitous Relief.

4. The Rules for the Audit of Accounts of Public Works are framed on the assumption that the Public Works Department will be responsible for the preparation of the Accounts, and that the Audit Officer will only have to check them. The Rules for the Audit of Accounts of Gratuitous Relief are framed on the assumption that the Audit Officer will have to prepare the Accounts himself.

5. The Rules for the Audit of Accounts of Public Works are divided into two sections, the first containing those which relate to the Audit of Accounts of Works executed by Contract, and the second those which relate to the Audit of Accounts of Works executed by Daily Labour.

6. The Rules for the Audit of Accounts of Works executed by Contract are framed on the assumption that the Contractor will be responsible for the preparation of the Accounts, and that the Audit Officer will only have to check them. The Rules for the Audit of Accounts of Works executed by Daily Labour are framed on the assumption that the Audit Officer will have to prepare the Accounts himself.

7. The Rules for the Audit of Accounts of Works executed by Contract are divided into two sections, the first containing those which relate to the Audit of Accounts of Works executed by Contract, and the second those which relate to the Audit of Accounts of Works executed by Daily Labour.

8. The Rules for the Audit of Accounts of Works executed by Daily Labour are framed on the assumption that the Audit Officer will have to prepare the Accounts himself.

9. The Rules for the Audit of Accounts of Works executed by Daily Labour are divided into two sections, the first containing those which relate to the Audit of Accounts of Works executed by Daily Labour, and the second those which relate to the Audit of Accounts of Works executed by Daily Labour.

10. The Rules for the Audit of Accounts of Works executed by Daily Labour are framed on the assumption that the Audit Officer will have to prepare the Accounts himself.

auditing labor accounts but Registers were kept in this office showing the amounts advanced to the several Famine Relief Officers in the District from each Govt Treasury & the Collectors were instructed to send separate bills for purchase of grain & Miscellaneous charges that might at once be debited to Famine Service Head.

3. On the receipt of this Ho's orders directing a regular system of audit & authorizing the entertainment of the necessary Establt, & the Distt Officers were requested to pay their immediate attention to the matter & permission was granted them to enter Again the necessary Establt. The Audit Department consisting of a Head Auditor - 1 Assistant Auditor - 2 Auditors as follows

2d	do	150
3d	do	30
4th	do	15

Each in the marginal was organized in the Bijapur office. The Head Auditor who has just joined this Station & one of his Assistants will soon be ordered to Govt

on circuit to assist the
auditing clerks in the
sectional offices.

3. The quantity of
work done in the way
of auditing accounts both
before & after receipt
of the rules is summarized
below

The total advance
paid out of the Govt Treas-
uries from the commence-
ment of distress to 31st
March 1877 was Rs 31,89,514-7
Of this Rs 23,19,57-6-5 were
at once adjusted to "28 Fa-
mine Relief" in the
months of Jany Feb & Mar
&c.

of the remainder Rs 39,310-1-2
appertaining to the pur-
chase of grain, tools &
were adjusted to the pro-
per services heads & sub-
mitted to the Secrett
Govt.

5. Bills for Rs 2,51,559-9-1
relating to similar charges
were prepared in the months
of April & May together with the vou-
chers connected therewith
were taken by Mr Lax-
ment with a promise
to send the necessary sanc-
tions for their ad-
justment.

6. Rs 50,304-12-2 have
been refunded to the

Treasuries in cash & credited
to advance account.

7. It will thus be seen
that out of Rs 31,89,514-7-11
paid out of Treasuries upto
31st March Rs 5,73,131-12-10
have been accounted for by
bills & refunds & Rs 26,16,382-11-1
remain to be accounted for.

8. Mr. Hogg Town has
now sent in a bill for
nearly a lakh & half
Rupees for the expenditure
incurred in the months
of February & March in
Ramalcottah Taluq on
Relief works & Gratuitous
relief.

9. The other Sectional

officers have not sent
in any bills yet.

10. From recent corres-
pondence with Mr Barn-
ster, I regret to learn
that the audit work
has not yet been begun
in his division. Mr Barn
seeks to relieve himself
of the responsibility on
the plea that I failed
to supply him with
Auditors yet he has a
by letter & his Estabt to
assist him in matters
of account & his own Es.
Establishment to the by letter
is larger than the staff
of clerks allowed to any Sec-
tional officer. The

has therefore no sufficient
expense for not even at-
tempting to do any thing
in the way of audit. Be-
sides he was expressly re-
quested to work with his
existing establt & not wait
for the promised Auditors.
I have impressed on Mr
Barnes the necessity
for his making immedi-
ate arrangements for stat-
ting on foot this impor-
tant work.

11. I beg to submit for
the information of the
Bd a copy of explanatory
instructions issued by me
to the Famine officers in
the

Dispatch
1877 B

Distt on the subject of
audit. The rules have
been approved by Mr
Lairpent & Mr Batt Secrs
Govt who has recently
paid a visit to Kurnool.
Kurnool Collrs Office 24th May 1877. I have &c
(sd) R. Davidson
Actg Collr

2. The Accountant's
duties work is seriously
in arrear, but the Bd
hope that Measures of
efforts are now being made
to overtake it. It is ob-
served that the first in-
structions for audit of

labor accounts were issued
in the beginning of January
& had they been at once carried
out, subsequent work
would have been much
facilitated.

3. The Coll. Specially
notes that nothing has
been done by Mr Farmer
& Gibson, that Mr
Gibson also has as yet clear-
ed none of the oil clay on
works in his section.

4. The rules issued by
the Coll. are correct.

(True Copy & Ltd)

J. Ritchie
Secretary

To The Asst Sec. Bo. Govt R.D. with
one enclosure to be returned.

End. 8.

A: I will read the Coll as if he had
written them. 19/4/78
Notes & I presume on Nov. 3rd
What was done — but to avoid
it not until & he did not press
it — J/6/78

Rec. 1811 [illegible]
No. 4236

Pro of the
Bd of Rev

Dated 5th June /77
Recd 6 "

Ev.

19978

Submitting
with remarks
letter from the
Collr. reporting
on the progress
of the Famine
Relief work.

With order

No. 19978

[illegible]

9/6/77

[illegible] 10 June 1877