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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

R ~~Revenue~~ DEPARTMENT

G.O. No.	597	Press ☒
B.P. No.		Mis. ☐
Dated	9. 2. 1877	197

Not to be folded or roughly handled

Am

Famine Relief

No. 291. Read the following Proceedings of the Board of Revenue, dated 1st February 1877, No. 401:—

Read the following letter from R. D. VIDSON, Esq., Acting Collector of Kurnool, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 20th January 1877, No. 57.

With reference to paragraph 7 of the Board's Proceedings, No. 1, dated 2nd instant, calling for a report as to the manner in which the money spent on the examination and check of labor accounts has been made in regard to the forwarding of a letter, No. 20, dated the 19th instant, from my Treasury Deputy Collector which contains the information called for.

ENCL No. 1.

From N. GOPALAKRISTNAMAH, Deputy Collector in charge of Treasury, to R. DAVIDSON, Esq., Acting Collector of Kurnool dated 19th January 1877, No. 20.

In reply to your endorsement on Board's Proceedings, dated 2nd January, No. 1, directing me to furnish a report of what has been done by me in the way of auditing and checking labor accounts, I have the honor to state that labor accounts are not checked in the Treasury Department. Immediately after the opening of relief works in this district I addressed the Accountant-General as to the manner in which the money spent for famine purposes should be brought to account. The reply was that the amount should be held in "suspense" for "eventual adjustment," so that no detailed vouchers are submitted to him in support of the expenditure on account of famine works. In 1866, when similar works were undertaken, the adjustment was made after the completion of the work by a detailed bill submitted by the superior officer in charge of the work, and I believe a similar course would be followed on the present occasion.

2. The duty of checking the accounts while the works are in progress I beg to submit devolves upon Tahsildars and Divisional Officers who supervise the works, and the Board of Revenue seem to take the same view in paragraph 14 of Instructions appended to their Proceedings, dated 2nd January 1877.

3. Of late the Treasury Department has been entrusted with the compilation of weekly reports of relief works to be sent to the Board. But these forms seem to be intended for affording some general information of what is being done and not for purposes of check. The number of coolies given is that employed on the last day of a week, and not the number employed during the whole week, nor is the number of coolies paid in grain distinguished from that paid in money. This office is therefore unable to exercise any check on labor accounts with the aid of these weekly returns.

4. I may, however, mention that on the relief works the nominal rolls are daily checked by Revenue Inspectors, or as they are now called Superintendents, who muster the coolies and attach their signatures at the foot of the roll in token of their having counted them. The payments are made with reference to this muster, and the paymaster's receipt countersigned by the maistries in charge of the gangs form the vouchers in support of the debt in the Tahsildar's accounts. For some time copies of nominal rolls were taken from the maistries as vouchers, but this being thought unnecessary abstracts are now accepted, and the nominal rolls which are written on printed forms sent to the Tahsildar's office at the close of the month.

(True Copy.)

(Signed) R. DAVIDSON

The necessary instructions will be issued in regard to the mode in which famine expenditure should be audited on the receipt of the order of Government on Board's

Proceedings, dated 23rd January 1877. Meanwhile, the Collector is requested to arrange for the nominal rolls of coolies employed being forwarded to the Divisional Officer on each day of payment instead of once a month.

(True Copies and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 292.

ORDER THEREON

January 1877, No. 597.

Miscellaneous.

RECORDED with reference to G.O.
the 5th February 1877, No. 520-A,
issuing orders on the rules for auditing
relief expenditure drawn up by the Board of
Superintending Engineer.

(True Extract.)

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

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

M. Arthur Murray Revenue Department
Proceedings of the Board of Revenue
Dated 1st February 1877.

No. 57. Read the following.

From, The Dy. Collector of Kurnool
To, The Secretary to the Board of Revenue,
Madras.

Sir,
With reference to para 7 of the Board's
Proceedings No 1 Dated the 2nd Instant calling
for a report as to the provision that has been
made in regard to the examination
and check of labour accounts I have
the honor to forward herewith copy of a
letter No 20 dated the 19th Instant from my
Treasury Deputy Collector which contains
the information called for.

Kurnool Collector's Office. I have &c
20th January 1877. Dy. P. Davidson
Dy. Collector

No. 20

From, The Dy. Collector in Charge of Treasury
Kurnool.

To, The Dy. Collector, Kurnool

Sir, In reply to your endorsement on
20th

Govt. of (1877) Madras.

REVENUE.

THE BOARD OF REVENUE,
&c, &c, &c.

Dated February, 9th.

Recd.

G.O., 9th February 1877, No. 597.

FEBRUARY.

No. 291-292.

FAMINE RELIEF, No. 464.

Audit of Famine Expenditure.—Recording
Proceedings of the Board of Revenue on letter
from Collector of Kurnool relating to — with
reference to the G.O. passing orders on rules for
the — drawn up by the Board's Secretariat.

Board's Proceedings dated 2^d January 1871
directing me to furnish a report of what
has been done by me in the way of auditing
and checking labour accounts. I have the
honor to state that labour accounts are
not checked in the Treasury Department
Immediately after the opening of relief
works in this District I addressed the
Accountant General as to the manner
in which the money spent for famine
purpose should be brought to account.
The reply was that the amount should
be held in "suspense" for eventual adjustment
so that no detailed vouchers are submitted
to him in support of the expenditure
on account of famine works. In 1866
when similar works were undertaken
the adjustment was made after the
completion of the work by a detailed
bill submitted by the superior officer
in charge of the work and I believe a
similar course would be followed on the
present occasion.

2. The duty of checking the accounts
while

while the ^{is in progress, they to submit}
devolves upon ^{Chaos and Divisional Officers}
who supervise new works and the Board of Revenue
seem to take the same view in para 4 of
Instructions appended to their Proceedings
dated 2^d January 1871.

3. Of late the Treasury Department has
been entrusted with the compilation
of weekly reports of relief works to be sent
to the Board. But these forms seem to be
intended for affording some general
information of what is being done and
not for purposes of check. The number
of coolies given is that employed on the
last day of the week and not the number
employed during the whole week nor is
the number of coolies paid in grain dis-
tinguished from that paid in money.
This office is therefore unable to exercise
any check on labor accounts with the aid
of these weekly returns.

4. I may, however, mention that on
the relief works the nominal rolls
are daily checked by Famine Inspectors
or as they are now called Superintendents
who master the coolies and attach their

their signatures at the time the payments
taken of their having been made with reference to this Master
and the paymaster's receipt countersigned
by the Masters in Charge of the gangs from
the vouchers in support of the debit in the
Tahsildars accounts. For some time copies
of nominal rolls were taken from the
Masters as Vouchers, but this being
thought unnecessary, abstracts are
now accepted and the Nominal Rolls
which are written on printed forms
sent to the Tahsildars office at the
close of the month.

Kurnool office
19 Jan 1877
J. H. Palakistanaiah
Collector
[unclear]
[unclear]
[unclear]

The necessary instructions
will be issued in regard to the
mode in which financial expenditure
should be audited on the receipt
of

of the order of Government in Board's
Proceedings dated 23rd January 1877 No. 258.
Meanwhile the collector is requested
to arrange for the nominal rolls
of coolies employed being forwarded
to the Divisional officers on each day
of payment instead of once a month.

[unclear]
[unclear]
[unclear]
To the Collector of Kurnool
[unclear]

[unclear]
By Secretary
The Additional Secretary [unclear]

7. No 242
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Board of Finance

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