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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue

DEPARTMENT

G.O. No.
B.P. No.

6

Press
Mis.

Dated

2.1.1877

196

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
2nd January 1877.*

No. 11.

Miscellaneous.

Date 2nd January 1877, No. 6.

THE Governor in Council having had under his consideration the necessity which exists for establishing a uniform and stringent control over expenditure of State funds on relief works, is pleased to entrust this duty to Mr. Puckle, who will select a relief centre in one of the Ceded Districts, and will proceed there at once, and after examining the existing method of checking expenditure will embody any alterations he would suggest in a Circular of Instructions for the guidance of all officers in charge of relief works. He will be accompanied by the Sheristadar of the Revenue Board if that officer can be spared for the duty, and if not, the Board will select some efficient officer from their establishment and direct him to place himself under Mr. Puckle's orders, reporting their selection for the information of Government.

(True Extract.)

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

To the Board of Revenue.
To R. K. Puckle, Esq.
To the Accountant-General.
„ the Financial Department.
„ the Public Works Department.

Exd. A. F. Goodall.

No.

DEMI OFFICIAL. ✓

Accountant General's Office,

Madras, Nov 19 - 1876.

My dear Mr. Wilson,

I beg to return to you Thomson's letter - I don't think as I have told you that anything will be gained by deputing a person to enquire the matter which I think are not likely to be brought up. Thomson would from my office would be unable to take for granted the functions of the person as

Cont. of (1877) Journals.

REVENUE.

To THE BOARD OF REVENUE,

&c., &c.,

&c.,

Dated January, 2nd.

Encl.

Recd.

G.O., 2nd January 1877, No. 6.

JANUARY.

No. 11.

Expenditure of Sda Funds on Relief Works. - First series, the duty of establishing a uniform and system and control over - to Mr. Puckle with instructions, and directing the Board of Revenue to place the services of their Secretaries or some other efficient officer at the disposal of Mr. Puckle.

he could know nothing
what was going on &
as these vouchers will
come before the audit-
Dept. in due course
after being countersigned
by the Rev. Board their
examination will be
carried on just as with
him as it could be up
country - Similarly
all vouchers made in
the Treasury will
be readily detected here

3
acted in due course
Under these circumstances
it seems to me that the
deputation of a person
from this office would be
only to add to the famine
superstition without doing
any good.

Yours truly
J. W. Dodsworth

2 Cuddapah Ldg. Birds
join with me to the two former
places specially with
reference to Kinnool sub-
plies. He will come down
to Cuddapah a little
later. He will receive
a number of subordinate
agents at the stations
I think but he will
make better about he

5
into service in a few days.
I am writing through to the
Branch Ldg. for additional
superintendence for the
District & also to seek the
sanction of the Bangalore
Project & other works.
Money must be wasted but
without some such work
to carry out, the waste will
be fearful. I beg your very
earnestly to add their
concerns as much as possible
if it is in any way best.

able - I cannot describe to
the importance of the subject.

I shall be at Cuddapah about
the 1st & will be most heartily
with David. You will
also have told me of his
visit to Cuddapah.

Yours sincerely,

W. W. W.

I do not gather exactly what is
required of the person detailed from the
Act General's Office. I think this should be
put down in writing - Are they to examine the Treasury
Accts. which in the usual course come under the
Act General's review - or the system of Accts kept
by officers in charge of finance works - at

John - I do propose to make
the Acc. of the work at
some one & inspect the
Accounts of John - The
Chief Dr. of the work
I am sure I will
have compassion & future
benefit.

25/12 The works or what? Perhaps
Mr. Stokes might put down on paper what
he thinks would be useful. It is no use sending
men without definite instructions - R. H.

There is no doubt that as regards
sums disbursed the whole will appear
to a lie in the taluk and huzoor
accounts, and that Lodwick will have
no difficulty in giving the total Expenditure.
But ~~and~~ even as to this there
will, unless some instructions are
issued at once, be great confusion as
to the grouping of the expenditure and
it will turn out to be impossible, or at
least possible only after extreme labour
& delay, to say how much establishments,
purchase of grain, payment
of labour &c have cost. The visit of
an inspecting officer is not required

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to arrange matters of this kind; it is
for the Asst. General in communication
with Govt. to issue instructions on the
Subject.

The main point to be looked into by
an inspecting officer, is it seems to me
how the labour accounts are checked
and the labour payments vouched for.
This is a very important matter, and
one which we cannot be too anxious
about. There may be any amount of
diversity of practice, from no detailed
accounts at all to abstract totals only.
I should not be surprised to hear
that in Bellary there are in many
taluks no detailed lists of daily
labouring, and I am sure it will
turn out that they are, where they
exist, not systematically checked

and examined. Unless this is done
from day to day as they come in, many
of them will be lost & possibly forged
ones substituted, or the bulk of them
will soon become so enormous that it
will be hopeless to attempt to deal with
them. Punctuality in the despatch &
examination of the labour accounts will
be a great check against fraud by
falsification of totals of pay lists, judges
lists, & the like. Lodwick talks of bills
for works countersigned by the Board
of Revenue, perhaps 18 months hence,
as vouchers. Would not this be a mere
farce? Are the tons of labour lists to be
sent to Madras, & how many clerks shall
be meant to wade through them, & what
shall be done when we find errors &
traces of fraud? What not? Thornhill

11
says about this seems to me very true.
The Board have issued some ~~new~~
instructions in the rules (which have
just been approved by Govt.) on the
subject of auditing labour accounts
and work bills; but they are not
sufficient, and I don't see how to
make them so, nor do I think that
a satisfactory system could be devised
except by some one who has run up
is doing on the spot, and, being conversant
with such matters, will know
what plan will work in practice.
There is doubtless great confusion
& irregularity at present, and it

will be of little avail to have these
brought to light when the business is
all over.

The use of an inspection at present
would be to find out what irregularities
need remedy in the method of keeping
& checking labour accounts, and what
is the best system for general adoption.
If we were in a position to give
an inspecting officer more detailed
instructions than these, there would
be no need to send one. It is to inform
us exactly what is going on, and
to suggest a remedy if anything is
wrong, that I would send a man
down. A good man might save

12
Govt. Cakko by a visit of even a fortnight
to Bellary, Adoni, Gooty, & Gundlupet.
I am not sure that a man from the
Accountant General's Office would be
best. There could not be a better than
Chembal Rao, but we could hardly
spare him.

Yours sincerely
H. H. H. H.

30th 1896.

7
Really do not see
what object would be
gained by deputing
a person from the
Cent. General's office
to examine the accounts
of Famine Expenditure
on the spot. The Expen-
diture being of an ex-
traordinary nature
I presume that special
instructions have
been issued in regard

to accounting for
the same and the
bills & vouchers can
be better checked
when they reach the
Act. General's office
than they can be by
a single individual
deputed for the pur-
pose who would only
flurry & confuse the
Account Books
of the Collector's office

There is no difficulty
in accounting for ex-
pense be the amount
small or great. The
control of it is our
weak point.

As of course disburse-
ments on famine
relief must be kept
perfectly distinct from
ordinary charges it will
be well to ascertain from
the A. G. what special
instructions have been
issued on the subject

to Treasury Dept

A. Harrison

30.12.76

13
My dear Robinson.

I think perhaps the most
practical way of doing what
Stokes suggests would be to
ask Puckett to go to any
Jamaica Relief Centre - & see what
checks exist - what vouchers are
kept - what is required to
ensure control of expenditure
& then draft on this experience
a Circular Instruction - A
thoroughly good man should

To Mr. Packer
 My dear Sir,
 Do me the favor to
 How much in & at me
 Draft an order to the P. & L. Co.
 of the Suburbs & if possible
 send them a Bill - if not
 possible one of their best men
 with instructions that to do
 to Bellary - Tell them that a
 Packer return he will be a
 guest to visit the Govt.
 also on the same day that
 will be facilitated & expected
 the Acc^{ts} preceding him

U. 6.

22nd January 1877

Draft L.O. for
approval

The Governor in Council
 having had under his
 consideration the necessity
 which exists for establishing
 uniform & stringent control
 a ~~proper~~ ^{over} system of
 controlling expenditure of
 State funds on relief works
 to be placed ^{submitted} to ^{approval} of the
~~the Govt. Packer~~ ^{this duty to Mr. Packer}
~~the Govt. Packer~~ ^{is to be for the duty}
 promulgating that system
 Mr. Packer will select
 a relief centre in one of
 the Ceded Districts &
 will proceed there at
 once and after examining
 the existing method of
 checking expenditure
 will embody any
 alterations he would
 suggest in a Circular
 of instructions for the
 guidance of all officers
 in charge of relief works.

R. S. E.
 2/1

He will be accompanied
by the Sheriff of
the Port Board, if that
officer can be spared for
the duty, viz not, the
Board will select some
efficient officer from
his establishment &
direct him to place
himself under the
Puckle's arms, reporting
his selection for the
formation of Govt.

J. H. S.

2/1/76

Insc R. P. R. 2/2-1/77

Insc R. H. Puckle 2/2-1/77

5 Auth. Genl

5 Sub. Dept. } 2/27-1/77

21 Mr. Dept. }

Appointments of persons
to which appear
of state funds on the
works

Drop

P.S.