

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 792

Dated 17th September 1897

[Despatch Abstract.]

Weavers' Relief Operations.

Recording Board's Prop^s passing orders regarding the question as to whether the Special Deputy Collector in charge of Weavers' Relief should be required to countersign the vouchers relating to — and to attend the fortnightly meetings of the Committee for the examination of the cloths.

Revenue (189) Department.

The Iron: in the case of

From

The Board of Revenue
Sd/-

Order (Press)

Recorded

No.

Dated 2nd Sept. 1897

Received

Registered

Enclosures

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SUBJECT.

Passing orders re: the question as to whether the Spl. Dy. Collr. in charge of weavers' Relief should be required to countersign the vouchers relating to weavers' Relief operation.

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BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1897.

Board of Revenue
(Revenue Settlement, Land Records and Agriculture),
MADRAS.



Recd. 13.9.

Reqd. 14.9.

} 1897.

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Printed September th.

Proceedings, No. 602, 2nd September 1897.

SEPTEMBER.

Weavers' Relief Operations.—Passing orders regarding the question as to whether the Special Deputy Collector in charge of Weavers' Relief should be required to countersign the vouchers relating to—and to attend the fortnightly meetings of the Committee for the examination of cloths.

PROCEEDINGS OF THE BOARD OF REVENUE
(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

READ—the following letter from S. RAMU IYER Avergal, Special Deputy Collector in charge of Weavers' Relief Operations, Deccan Districts, to the Famine Secretary to the Board of Revenue (through the Collector of Anantapur), Ref. No. 193, dated Proddatur, 3rd July 1897, and endorsement thereon by the Collector, No. 77-F.C., dated 16th July 1897:—

I have the honour to submit copies of correspondence as per list accompanying, which has passed between me and the Collector of Anantapur on the question whether it is my duty to countersign the bills of charges incurred in payment of wages and contingencies submitted by the Paymaster of the Weavers' Relief centre at Tadpatri, and as to whether periodical meetings for examining cloths should be held by me.

2. The latter part of Rule 16 of the Rules approved in B.P., No. 188, dated 4th March 1897, runs thus: "The Paymaster's imprest will be recouped by the Tahsildar on the presentation to him of an extract of expenditure in Form Q. With this must be submitted all the paid vouchers in adjustment of the credit given to him. These will be countersigned by the *officer in charge*." (I have underlined the last three words). Now, under Rule 2, the Deputy Collector in charge of the division is "the officer in charge of the relief operations," and a Special Deputy Tahsildar appointed for the purpose is "in immediate charge of the relief operations." Taking the two rules together, it follows that the paid vouchers (not the mere bill in Form Q as the Collector says) should be countersigned by the Divisional-officer. The Collector has ruled that, by the very fact of my appointment as Special Deputy Collector for supervising weavers' relief operations in the Deccan districts, I have taken the place of the Divisional-officer, Gooty division, as the officer in charge of the relief operations at Tadpatri.

3. In my letters, No. 193, dated 31st May 1897, and 14th June 1897, to the Collector, I have urged that the duty of countersigning the paid vouchers of each relief centre was not one that the Government and the Board intended that I should perform that, as I am expected to be constantly on the move, inspecting and superintending, it is not compatible with this that I should audit the vouchers of expenditure of the several centres; that, this duty has not been imposed upon me by any other Collector; that there was no reason why a procedure which has not been thought necessary at any other centre should be adopted in the case of Tadpatri alone; that, if I were required to countersign the paid vouchers of all the centres, I would have nearly 1,000 vouchers a day to check, and that even if I could check them all, they would take up all my time, and leave me none to attend to my legitimate duties of investigation into the task-tables and of inspection of the relief centres which I should perform; that the countersignature of an officer of the Deputy Collector's standing is unnecessary; that, at all other centres, the paid vouchers are submitted for recoupment, in some cases with the countersignature of the Special Deputy Tahsildar only, and, in others, without even that; that, at Jammalamadugu, where the transactions are on a far larger scale, the paymaster sends his bill direct to the Taluk office; and that as the Special Deputy Tahsildar at Tadpatri is now countersigning the bills, this is quite enough. I have further suggested that, if it is thought that the countersignature of an officer of my standing is necessary under the existing rule, the rule had better be modified. I proposed also that a regular audit of these vouchers should be conducted in the

Treasury Deputy Collector's office by means of a special establishment, and this suggestion the Collector has been pleased to accept. It will be observed that what the Collector requires is countersignature by the Special Deputy Tahsildar and myself, but the rule refers only to the countersignature of a single officer.

4. I believe that the Government and the Board did not intend that I should assume the direct management of any relief centre, and that my duties should be confined to those of inspection and advice. I suggested to the Collector that the matter be referred to the Board of Revenue for orders, but as he is not pleased to do so, I have been obliged to seek the Board's orders on the subject.

5. As to my holding the meetings for examining the cloths, I have shown in paragraph 4 of my letter, dated 31st May 1897, that it is impracticable. I submit that it is clearly out of the question that I could visit and stay at each of the fourteen centres scattered over the four districts once a fortnight or even once a month for the purpose of examining the cloths received up to date. I suggested to the Collector that either the officer who does the ordinary duties of the division might hold the meetings as is the case at Jammalamadugu division, or the Tahsildar may be empowered to do it. The Collector has merely replied that I must do it.

Endorsement by R. H. SHIPLEY, Esq., Acting Collector of Anantapur, Dis.
No. 77-F.C., dated 16th July 1897.

Forwarded.

2. Orders have already been passed by the Famine Commissioner on the question of audit.

3. As regards the periodical committee meetings, the undersigned has issued peremptory orders to the Deputy Collector to hold them, as laid down in Section 2, Rule 10, Appendix VII and in B.P., No. 293, dated 8th April 1897, and he has issued a notice for.

4. I think it quite feasible for him to hold these meetings monthly at least, and probably every three weeks.

ENCLOSURE No. 1.

PROCEEDINGS of the Collector of Anantapur, R.C. No. 820, dated 29th May 1897.

Read—letter No. 295, dated 22nd May 1897, from the Famine Deputy Collector, Gooty, requesting that the Special Deputy Collector be asked to attend to the duties connected with the weavers' scheme.

Order.—The undersigned agrees with the Famine Deputy Collector in thinking that the bills relating to the paid vouchers for recoupment should be countersigned by the Special Deputy Collector in charge of Weavers' Relief Operations. It is the duty of the Special Deputy Collector to hold the periodical meetings of a committee according to Rule 10 of Appendix VII. The Famine Deputy Collector, Gooty, recommends that a monthly, instead of fortnightly, meeting is sufficient for the present. The Collector has no objection to this course.

2. The Special Deputy Tahsildar should be informed that the daily extract of issue of yarn to the weavers and the Appraisers' tickets should be retained in his office only for maintaining the register.

(Signed) K. NARASIMHAM,
for Acting Collector.

ENCLOSURE No. 2.

From M.R.Ry. S. RAMU IYER Avergal, Special Deputy Collector in charge of Weavers' Relief Scheme, Deccan Districts, to the Collector of Anantapur, R.C. No. 193, dated 31st May 1897.

With reference to your Proceedings, R.C. No. 820, dated 29th May 1897, I have the honour to submit the following for your kind consideration and orders.

2. In the Proceedings under reference, I am informed that the paid vouchers of wages should be countersigned by me, apparently under Rule 16, as the officer in charge of weavers' relief operations. This virtually means that I must audit them—a duty for which, I submit, I have not been provided with the required establishment. In no other districts has this duty been imposed upon me. The Government intend that I must be constantly on the move inspecting and superintending, and this is incompatible with my having to audit the paid vouchers of fourteen relief centres which are now open and probably of some more in the immediate future. If the duty of auditing the vouchers of all relief centres were to be done by me, explicit orders to that effect would have been issued, but it is not the case. The scale of pay allowed for my clerks is so fixed as not to make it possible for me to undertake the audit work in my office. For these reasons I regret that I cannot undertake the duty of regularly auditing the paid vouchers of the Tadpatri relief office.

3. I do not understand why the rules for the Tadpatri taluk were so framed as to require the countersignature of the paid vouchers by an officer of the Divisional-officer's standing every time the Paymaster's imprest had to be recouped. Nowhere else is this the case. In the Bellary district, the Divisional-officer, at whose disposal the funds are placed, passes the vouchers on the Countersignature of the Deputy Tahsildar in charge of the relief to the Paymaster's bill. In the revised rules, which I am now drafting, provision is made for the regular audit of these vouchers by means of a special audit establishment under the control of the Treasury Deputy Collector. Just in the same way as the Tahsildar recoups, the imprests of Paymasters on relief works on receipt of paid vouchers from them, after merely satisfying himself by means of a mere arithmetical check as to the correctness of the amounts shown therein as having been paid and forwards the vouchers to the Executive Engineer concerned from whom he receives the funds, so also he might do in the case of the weavers' relief vouchers, these being sent on by him to the Treasury Deputy Collector who takes the place of the Executive Engineer. In lieu of checks, the Treasury Deputy Collector merely authorises him to disburse up to the limit of the allotment sanctioned by the Collector. I beg to suggest that this system may be introduced at once and the necessary audit establishment be entertained at the Hazur office. It is quite sufficient to require the countersignature of the Special Deputy Tahsildar to the Paymaster's bills of wages paid before the Tahsildar recoups the imprest. The vouchers already submitted to the Divisional-officer may be sent on to the Treasury Deputy Collector through the Tahsildar.

4. Now, as regards the question of my holding the meetings of the committee, prescribed in rule 21, I beg to say that the proposal is impracticable. I cannot even once a month visit and stay at all the centres opened in the Deccan Districts for the purpose of holding these meetings, and even if I could do this, I could do nothing else. In other words, I shall be fully tied to this work alone, and I shall not be in a position to make the necessary investigations and enquiries and submit the special reports which I have been called upon to do regarding revised task-tables, the questions concerning the number of working hours a day and so on, nor to make the necessary inspections into the working of each office.

5. If the Famine Deputy Collector cannot conveniently attend the meetings, the Deputy Collector in Divisional charge might be required to this duty, as is the case at Jammalamadugu or in the Nandyal division, or the Tahsildar may be made to hold the meetings as is done in the Pattikonda taluk of the Kurnool district. In the Bellary district, the Special Deputy Tahsildar himself holds the meetings. Perhaps either of the courses is preferable to the last mentioned.

6. I think that it is not desirable to curtail the meetings to once a month. The number of cloths to be examined would then be too large and it may probably result in the work being perfunctorily done.

7. I should, however, like notices of these meetings being given to me so that if possible, and if I think it necessary, I may also attend.

8. I venture to suggest that before you come to any conclusions regarding questions connected with the working of the weavers' relief scheme, you may be pleased to refer them for my remarks.

ENCLOSURE No. 3.

PROCEEDINGS of the Collector of Anantapur, No. 820, dated 7th June 1897.

Read—again this Office Proceedings, No. 820, dated 29th May 1897, assigning the duty of countersigning the paid vouchers to the Special Weavers' Deputy Collector.

Read—also the Special Deputy Collector's letter, dated 31st May 1897, No. 193, stating that the work of auditing the accounts connected with the weavers' scheme cannot be undertaken.

Order.—In this Office Proceedings, R.C. No. 820, dated 29th May 1897, the duty of countersigning the bills relating to paid vouchers was assigned to the Special Deputy Collector in charge of Weavers' Operations as he is now the officer in charge and as under Rule 16 of the appendix, printed in B.P., No. 188, dated 4th March, such countersignature is necessary. The Special Deputy Collector points out in the above that he is not provided with sufficient establishment to make a regular audit of the paid vouchers, &c. This evidently proceeds from a misapprehension of the object of the above Proceedings. It is not intended that the Deputy Collector should audit the accounts. What is intended is that he should exercise that general supervision over the expenditure which his knowledge enables him to do. In Rule 16 the words "these will be countersigned by the officer in charge, &c." will be substituted by "this will be countersigned, &c." This refers to the abstract of payment in Form Q. The countersignature of the Deputy Collector will show that he is satisfied that the payments are in accordance with the prescribed rates and with the general accuracy of the calculations. The undersigned, however, agrees with the Special Deputy Collector that the countersigned abstract bill with all the paid vouchers should be submitted by the Tahsildar after payment to the Treasury Deputy Collector under whose control the vouchers should undergo minute audit in the Account Branch. The Treasury Deputy Collector will authorize the Tahsildar to disburse up to the limit of the allotment sanctioned by the Collector, previous sanction for such allotments being obtained by the Deputy Tahsildar in charge of the Operations through the proper channel.

(Signed) D. VENKATASASTRI,
for Acting Collector.

ENCLOSURE 4.

From M.R. Ry. S. RAMU IYER Avergal, Special Deputy Collector, Weavers' Relief Scheme, Deccan Districts, to the Collector of Anantapur, R. C. No. 193, dated 14th June 1897.

In continuation of my R. C. No. 193 of 1897, dated 12th instant, I have the honour to acknowledge the receipt to-day of your Proceedings, R. C. No. 820 of 1897, dated 7th instant, regarding the question of the countersignature by me of the bills of expenditure incurred under the weavers' relief scheme in the Anantapur district.

2. It is observed in the Proceedings that it is not intended that the vouchers should undergo regular audit in my office, and that my countersignature is required merely to show that I am satisfied that the payments are in accordance with the prescribed rates and with the general accuracy of the calculations. In reply, I beg to state that being an officer expected to be constantly on the move inspecting and superintending, it is not possible for me to do even this, in respect of all the centres situated in the several Deccan Districts. I beg you to kindly imagine what an amount of work would devolve on me if the voucher of daily expenditure in all the 14 centres which have been opened in those districts were to be sent to me in order that I may countersign and pass them on to the respective Tahsildars for payment, after satisfying myself as to their general correctness. To thus satisfy myself, it is necessary that I should examine one and all the vouchers in a general way, and further check in detail the calculations of some of them at least. Taking the daily average number of payments at 50 for each centre, I shall have nearly 1,000 vouchers to scrutinize every day.

3. Of course, if it be the intention of the Board and Government that I should perform this duty, I must do it. But I respectfully submit that it does not appear that such course was intended. I humbly solicit reference to paragraph 2 of Board's Proceedings, No. 293, dated 8th April 1897, describing my duties. It will be seen therefrom that I am held responsible only for the general working of the weavers' relief scheme in the Deccan Districts.

4. I beg you also to consider the delays and risks of miscarriage of vouchers which must occur in sending them after me as I move from camp to camp all the days of the month. I have really no head-quarters office nor any establishment located there. The least interval that would pass from the date on which the vouchers are posted to me to the date on which they would reach the Tahsildar would be five days and it may often be a week. This means that the Paymaster's imprest should be raised so as to suffice for making payments for at least a week.

5. As I have already stated, in no other district, has this duty been imposed upon me or upon the Divisional-officer. In the district of Cuddapah, the Paymaster's bills are not countersigned even by the Deputy Tahsildar but are submitted by him directly to the Tahsildar. One of my duties is to take steps to bring the rules which obtain in the several districts into some degree of uniformity and accordingly I have proposed that the rule requiring the countersignature of the "officer in charge" may be amended so as to dispense with such countersignature. In this connection, I respectfully beg to point out that I cannot well be the "officer in charge" of so many centres scattered over four districts.

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6. I trust that the foregoing explanation will satisfy you that the duty of countersigning the bills of the Tadpatri depôt is not one which my special appointment involves, and that I cannot well perform such duty. If, however, you still adhere to the views already taken, I humbly solicit you to submit the matter for the orders of the Board of Revenue.

7. I have returned to the Special Deputy Tahsildar the bills which he has been submitting to me.

8. The Proceedings under reply does not refer to the other question dealt with in my letter, viz., whether I should hold the periodical meetings of the committee for examining the cloths.

ENCLOSURE No. 5.

PROCEEDINGS of the Collector of Anantapur, R.C. No. 820, dated 23rd June 1897.

Read—letter, No. 193, dated 14th June 1897, from the Special Deputy Collector in charge of Weaving Operations stating that it is impossible for him to check the bills of expenditure incurred under the weavers' scheme at Tadpatri.

Order.—The undersigned is not satisfied with the reasons adduced by the Deputy Collector to show that it is impossible for him to countersign the abstract Form Q. The Acting Collector has no concern with the other centres and all that he requires is that the abstracts relating to the Tadpatri centre should be countersigned by him (Special Deputy Collector). There is nothing in the B.P., No. 293, dated 8th April 1897, quoted by him, inconsistent with the above view. Under paragraph 2 of this Board's Proceedings, the Deputy Collector is responsible for the general working of the scheme and the duty of countersigning the bills assigned to him involves nothing more than a general supervision over the expenditure as already stated in this office Proceedings No. 820, dated 7th June 1897. The Deputy Collector's proposal that the bills should be submitted by the Paymaster direct to the Tahsildar does not commend itself to the Collector, as the Taluk offices are already overburdened and it is useless to create additional work for those who have already more than enough to do.

2. As regards the periodical meetings, they must be held once a fortnight by the Special Deputy Collector.

READ—also the following letter from R. H. SHIPLEY, Esq., Acting Collector of Anantapur, to the Famine Secretary to the Board of Revenue, Ref. on Cur. No. 97-F., dated 5th August 1897:—

Under Rule 10, Appendix VII to the Famine Code and Rule 21 of the rules approved in B.P., No. 188, dated 4th March 1897, for the Tadpatri Weavers' centre, it is laid down that once a fortnight the stock of cloths manufactured and stored in the Weaving office should be examined and passed by a committee consisting of the Deputy Collector, Tahsildar and two respectable local merchants, &c. I requested the Special Deputy Collector M.R.Ry. S. Ramu Iyer to hold the periodical meetings and added that it was his duty under the rules quoted above. He has replied that it is not his duty to hold the meetings. I have the honour to enquire whether the Special Deputy Collector mentioned in the rules does not refer to the Special officer entrusted with the weaving operations in the Deccan Districts.

RESOLUTION—No. 602, dated 2nd September 1897.

The questions raised are—

(1) Who is meant by the words "officer in charge" in Rule 16 of the appendix to B.P., No. 188 of 1897, and (2) Who is the Deputy Collector referred to in Rule 21 of the same appendix.

2. According to the rules, the Deputy Collector of the division is the Officer in charge of Weavers' Relief Operations, a Special Deputy Tahsildar being placed in immediate charge, and, strictly speaking, the Deputy Collector in charge of the division should countersign the vouchers. It appears to be the custom, however, in other depôts, except Jammalamadugu, for the vouchers to be countersigned by the Special Deputy Tahsildars. The Famine Commissioner considers that this is the most

BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), No. 602, 2ND SEPT. 1897. 7

suitable officer to carry out this duty and directs vouchers should in future be countersigned by the Special Deputy Tahsildars at all depôts, except Jammalamadugu, where the duty will be entrusted to the Manager, whose appointment was sanctioned in G.O., No. 4029, dated 3rd August 1897. The necessary audit must be arranged for in the Treasury Department of the Collector's office.

3. The Deputy Collector referred to in Rule 21 is evidently the Divisional-officer. There is no mention of any Special Deputy Collector in the rules.

(True Copy and Extract.)

Famine Secretary.

To the Collector of Anantapur.

„ Deputy Collector, Weavers' Relief Operations.

„ Collectors of Deccan Districts.

Copy to the Secretary to Government, Revenue Department.

Ext. Md. Pahlavan.

Government { 1897 } of Madras.
REVENUE.

Recd.

Regd.

} 1897.

Enclosures

Spare copies

G.O., No. 792, 17th September 1897.

SEPTEMBER.

Weavers' Relief Operations.

Recording Board's Proceedings passing orders regarding the question as to whether the Special Deputy Collector in charge of Weavers' Relief should be required to countersign the vouchers relating to — and to attend the fortnightly meetings of the committee for the examination of the cloths.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), No. 602, dated 2nd September 1897 :—

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I have the honour to submit copies of correspondence as per list accompanying, which has passed between me and the Collector of Anantapur on the question whether it is my duty to countersign the bills of charges incurred in payment of wages and contingencies submitted by the Paymaster of the Weavers' Relief centre at Tadpatri, and as to whether periodical meetings for examining cloths should be held by me.

2. The latter part of Rule 16 of the Rules approved in B.P., No. 188, dated 4th March 1897, runs thus: "The Paymaster's imprest will be recouped by the Tahsildar on the presentation to him of an extract of expenditure in Form Q. With this must be submitted all the paid vouchers in adjustment of the credit given to him. These will be countersigned by the officer in charge." (I have underlined the last three words). Now, under Rule 2, the Deputy Collector in charge of the division is "the officer in charge of the relief operations," and a Special Deputy Tahsildar appointed for the purpose is "in immediate charge of the relief operations." Taking the two rules together, it follows that the paid vouchers (not the mere bill in Form Q as the Collector says) should be countersigned by the Divisional-officer. The Collector has ruled that, by the very fact of my appointment as Special Deputy Collector for supervising weavers' relief operations in the Deccan districts, I have taken the place of the Divisional-officer, Gooty division, as the officer in charge of the relief operations at Tadpatri.

3. In my letters, No. 193, dated 31st May 1897, and 14th June 1897, to the Collector, I have urged that the duty of countersigning the paid vouchers of each relief centre was not one that the Government and the Board intended that I should perform that, as I am expected to be constantly on the move, inspecting and superintending, it is not compatible with this that I should audit the vouchers of expenditure of the several centres; that, this duty has not been imposed upon me by any other Collector; that there was no reason why a procedure which has not been thought necessary at any other centre should be adopted in the case of Tadpatri alone; that, if I were required to countersign the paid vouchers of all the centres, I would have nearly 1,000 vouchers a day to check, and that even if I could check them all, they would take up all my time, and leave me none to attend to my legitimate duties of investigation into the task-tables and of inspection of the relief centres which I should perform; that the countersignature of an officer of the Deputy Collector's standing is unnecessary; that, at all other centres, the paid vouchers are submitted for recoupment, in some cases with the countersignature of the Special Deputy Tahsildar only, and, in others, without even that; that, at Jammalamadugu, where the transactions are on a far larger scale, the paymaster sends his bill direct to the Taluk office; and that as the Special Deputy Tahsildar at Tadpatri is now countersigning the bills, this is quite enough. I have further suggested that, if it is thought that the countersignature of an officer of my standing is necessary under the existing rule, the rule had better be modified. I proposed also that a regular audit of these vouchers should be conducted in the

Treasury Deputy Collector's office by means of a special establishment, and this suggestion the Collector has been pleased to accept. It will be observed that what the Collector requires is countersignature by the Special Deputy Tahsildar and myself, but the rule refers only to the countersignature of a single officer.

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(Signed) K. NARASIMHAM,
for Acting Collector.

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With reference to your Proceedings, R.C. No. 820, dated 29th May 1897, I have the honour to submit the following for your kind consideration and orders.

2. In the Proceedings under reference, I am informed that the paid vouchers of wages should be countersigned by me, apparently under Rule 16, as the officer in charge of weavers' relief operations. This virtually means that I must audit them—a duty for which, I submit, I have not been provided with the required establishment. In no other districts has this duty been imposed upon me. The Government intend that I must be constantly on the move inspecting and superintending, and this is incompatible with my having to audit the paid vouchers of fourteen relief centres which are now open and probably of some more in the immediate future. If the duty of auditing the vouchers of all relief centres were to be done by me, explicit orders to that effect would have been issued, but it is not the case. The scale of pay allowed for my clerks is so fixed as not to make it possible for me to undertake the audit work in my office. For these reasons I regret that I cannot undertake the duty of regularly auditing the paid vouchers of the Tadpatri relief office.

3. I do not understand why the rules for the Tadpatri taluk were so framed as to require the countersignature of the paid vouchers by an officer of the Divisional-officer's standing every time the Paymaster's imprest had to be recouped. Nowhere else is this the case. In the Bellary district, the Divisional-officer, at whose disposal the funds are placed, passes the vouchers on the Countersignature of the Deputy Tahsildar in charge of the relief to the Paymaster's bill. In the revised rules, which I am now drafting, provision is made for the regular audit of these vouchers by means of a special audit establishment under the control of the Treasury Deputy Collector. Just in the same way as the Tahsildar recoups, the imprests of Paymasters on a relief works on receipt of paid vouchers from them, after merely satisfying himself by means of a mere arithmetical check as to the correctness of the amounts shown therein as having been paid and forwards the vouchers to the Executive Engineer concerned from whom he receives the funds, so also he might do in the case of the weavers' relief vouchers, these being sent on by him to the Treasury Deputy Collector who takes the place of the Executive Engineer. In lieu of checks, the Treasury Deputy Collector merely authorises him to disburse up to the limit of the allotment sanctioned by the Collector. I beg to suggest that this system may be introduced at once and the necessary audit establishment be entertained at the Huzur office. It is quite sufficient to require the countersignature of the Special Deputy Tahsildar to the Paymaster's bills of wages paid before the Tahsildar recoups the imprest. The vouchers already submitted to the Divisional-officer may be sent on to the Treasury Deputy Collector through the Tahsildar.

4. Now, as regards the question of my holding the meetings of the committee, prescribed in rule 21, I beg to say that the proposal is impracticable. I cannot even once a month visit and stay at all the centres opened in the Deccan Districts for the purpose of holding these meetings, and even if I could do this, I could do nothing else. In other words, I shall be fully tied to this work alone, and I shall not be in a position to make the necessary investigations and enquiries and submit the special reports which I have been called upon to do regarding revised task-tables, the questions concerning the number of working hours a day and so on, nor to make the necessary inspections into the working of each office.

5. If the Famine Deputy Collector cannot conveniently attend the meetings, the Deputy Collector in Divisional charge might be required to this duty, as is the case at Jammalamadugu or in the Nandyal division, or the Tahsildar may be made to hold the meetings as is done in the Pattikonda taluk of the Kurnool district. In the Bellary district, the Special Deputy Tahsildar himself holds the meetings. Perhaps either of the courses is preferable to the last mentioned.

6. I think that it is not desirable to curtail the meetings to once a month. The number of cloths to be examined would then be too large and it may probably result in the work being perfunctorily done.

7. I should, however, like notices of these meetings being given to me so that if possible, and if I think it necessary, I may also attend.

8. I venture to suggest that before you come to any conclusions regarding questions connected with the working of the weavers' relief scheme, you may be pleased to refer them for my remarks.

ENCLOSURE No. 3.

PROCEEDINGS of the Collector of Anantapur, No. 820, dated 7th June 1897.

Read—again this Office Proceedings, No. 820, dated 29th May 1897, assigning the duty of countersigning the paid vouchers to the Special Weavers' Deputy Collector.

Read—also the Special Deputy Collector's letter, dated 31st May 1897, No. 193, stating that the work of auditing the accounts connected with the weavers' scheme cannot be undertaken.

Order.—In this Office Proceedings, R.C. No. 820, dated 29th May 1897, the duty of countersigning the bills relating to paid vouchers was assigned to the Special Deputy Collector in charge of Weavers' Operations as he is now the officer in charge and as under Rule 16 of the appendix, printed in B.P., No. 188, dated 4th March, such countersignature is necessary. The Special Deputy Collector points out in the above that he is not provided with sufficient establishment to make a regular audit of the paid vouchers, &c. This evidently proceeds from a misapprehension of the object of the above Proceedings. It is not intended that the Deputy Collector should audit the accounts. What is intended is that he should exercise that general supervision over the expenditure which his knowledge enables him to do. In Rule 16 the words "these will be countersigned by the officer in charge, &c.," will be substituted by "this will be countersigned, &c." This refers to the abstract of payment in Form Q. The countersignature of the Deputy Collector will show that he is satisfied that the payments are in accordance with the prescribed rates and with the general accuracy of the calculations. The undersigned, however, agrees with the Special Deputy Collector that the countersigned abstract bill with all the paid vouchers should be submitted by the Tahsildar after payment to the Treasury Deputy Collector under whose control the vouchers should undergo minute audit in the Account Branch. The Treasury Deputy Collector will authorize the Tahsildar to disburse up to the limit of the allotment sanctioned by the Collector, previous sanction for such allotments being obtained by the Deputy Tahsildar in charge of the Operations through the proper channel.

(Signed) D. VENKATASASTRI,
for Acting Collector.

ENCLOSURE 4.

From M.R.Ry. S. RAMU IYER Avergal, Special Deputy Collector, Weavers' Relief Scheme, Deccan Districts, to the Collector of Anantapur, R. C. No. 193, dated 14th June 1897.

In continuation of my R. C. No. 193 of 1897, dated 12th instant, I have the honour to acknowledge the receipt to-day of your Proceedings, R. C. No. 820 of 1897, dated 7th instant, regarding the question of the countersignature by me of the bills of expenditure incurred under the weavers' relief scheme in the Anantapur district.

2. It is observed in the Proceedings that it is not intended that the vouchers should undergo regular audit in my office, and that my countersignature is required merely to show that I am satisfied that the payments are in accordance with the prescribed rates and with the general accuracy of the calculations. In reply, I beg to state that being an officer expected to be constantly on the move inspecting and superintending, it is not possible for me to do even this, in respect of all the centres situated in the several Deccan Districts. I beg you to kindly imagine what an amount of work would devolve on me if the voucher of daily expenditure in all the 14 centres which have been opened in those districts were to be sent to me in order that I may countersign and pass them on to the respective Tahsildars for payment, after satisfying myself as to their general correctness. To thus satisfy myself, it is necessary that I should examine one and all the vouchers in a general way, and further check in detail the calculations of some of them at least. Taking the daily average number of payments at 50 for each centre, I shall have nearly 1,000 vouchers to scrutinize every day.

3. Of course, if it be the intention of the Board and Government that I should perform this duty, I must do it. But I respectfully submit that it does not appear that such course was intended. I humbly solicit reference to paragraph 2 of Board's Proceedings, No. 293, dated 8th April 1897, describing my duties. It will be seen therefrom that I am held responsible only for the general working of the weavers' relief scheme in the Deccan Districts.

4. I beg you also to consider the delays and risks of miscarriage of vouchers which must occur in sending them after me as I move from camp to camp all the days of the month. I have really no head-quarters office nor any establishment located there. The least interval that would pass from the date on which the vouchers are posted to me to the date on which they would reach the Tahsildar would be five days and it may often be a week. This means that the Paymaster's imprest should be raised so as to suffice for making payments for at least a week.

5. As I have already stated, in no other district, has this duty been imposed upon me or upon the Divisional-officer. In the district of Cuddapah, the Paymaster's bills are not countersigned even by the Deputy Tahsildar but are submitted by him directly to the Tahsildar. One of my duties is to take steps to bring the rules which obtain in the several districts into some degree of uniformity and accordingly I have proposed that the rule requiring the countersignature of the "officer in charge" may be amended so as to dispense with such countersignature. In this connection, I respectfully beg to point out that I cannot well be the "officer in charge" of so many centres scattered over four districts.

6. I trust that the foregoing explanation will satisfy you that the duty of countersigning the bills of the Tadpatri depôt is not one which my special appointment involves, and that I cannot well perform such duty. If, however, you still adhere to the views already taken, I humbly solicit you to submit the matter for the orders of the Board of Revenue.

7. I have returned to the Special Deputy Tahsildar the bills which he has been submitting to me.

8. The Proceedings under reply does not refer to the other question dealt with in my letter, viz., whether I should hold the periodical meetings of the committee for examining the cloths.

ENCLOSURE No. 5.

PROCEEDINGS of the Collector of Anantapur, R.C. No. 820, dated 23rd June 1897.

Read—letter, No. 193, dated 14th June 1897, from the Special Deputy Collector in charge of Weaving Operations stating that it is impossible for him to check the bills of expenditure incurred under the weavers' scheme at Tadpatri.

Order.—The undersigned is not satisfied with the reasons adduced by the Deputy Collector to show that it is impossible for him to countersign the abstract Form Q. The Acting Collector has no concern with the other centres and all that he requires is that the abstracts relating to the Tadpatri centre should be countersigned by him (Special Deputy Collector). There is nothing in the B.P., No. 293, dated 8th April 1897, quoted by him, inconsistent with the above view. Under paragraph 2 of this Board's Proceedings, the Deputy Collector is responsible for the general working of the scheme and the duty of countersigning the bills assigned to him involves nothing more than a general supervision over the expenditure as already stated in this office Proceedings No. 820, dated 7th June 1897. The Deputy Collector's proposal that the bills should be submitted by the Paymaster direct to the Tahsildar does not commend itself to the Collector, as the Taluk offices are already overburdened and it is useless to create additional work for those who have already more than enough to do.

2. As regards the periodical meetings, they must be held once a fortnight by the Special Deputy Collector.

READ—also the following letter from R. H. SHIPLEY, Esq., Acting Collector of Anantapur, to the Famine Secretary to the Board of Revenue, Ref. on Cur. No. 97-F., dated 5th August 1897:—

Under Rule 10, Appendix VII to the Famine Code and Rule 21 of the rules approved in B.P., No. 188, dated 4th March 1897, for the Tadpatri Weavers' centre, it is laid down that once a fortnight the stock of cloths manufactured and stored in the Weaving office should be examined and passed by a committee consisting of the Deputy Collector, Tahsildar and two respectable local merchants, &c. I requested the Special Deputy Collector M.R.Ry. S. Ramu Iyer to hold the periodical meetings and added that it was his duty under the rules quoted above. He has replied that it is not his duty to hold the meetings. I have the honour to enquire whether the Special Deputy Collector mentioned in the rules does not refer to the Special officer entrusted with the weaving operations in the Deccan Districts.

Resolution—No. 602, dated 2nd September 1897.

The questions raised are—

(1) Who is meant by the words "officer in charge" in Rule 16 of the appendix to B.P., No. 188 of 1897, and (2) Who is the Deputy Collector referred to in Rule 21 of the same appendix.

2. According to the rules, the Deputy Collector of the division is the Officer in charge of Weavers' Relief Operations, a Special Deputy Tahsildar being placed in immediate charge, and, strictly speaking, the Deputy Collector in charge of the division should countersign the vouchers. It appears to be the custom, however, in other depôts, except Jammalamadugu, for the vouchers to be countersigned by the Special Deputy Tahsildars. The Famine Commissioner considers that this is the most

suitable officer to carry out this duty and directs vouchers should in future be countersigned by the Special Deputy Tahsildars at all depôts, except Jammalamadugu, where the duty will be entrusted to the Manager, whose appointment was sanctioned in G.O., No. 4029, dated 3rd August 1897. The necessary audit must be arranged for in the Treasury Department of the Collector's office.

3. The Deputy Collector referred to in Rule 21 is evidently the Divisional-officer. There is no mention of any Special Deputy Collector in the rules.

(True Copy and Extract.)

(Signed) L. E. BUCKLEY,
Famine Secretary.

To the Collector of Anantapur.

„ the Deputy Collector, Weavers' Relief Operations.

„ Collectors of Deccan Districts.

Copy to the Secretary to Government, Revenue Department.

ORDER—No. 792, Revenue, dated 17th September 1897.

Miscellaneous.

Recorded.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Famine Commissioner.

Mrd. Shaik Karim.

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