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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. 1195 Press
~~B.P. No.~~ ~~Mis.~~

Dated 22.3.1877 197 .

Not to be folded or roughly handled

1193

Proceedings of the Madras Government, Revenue Department,
22nd March 1877.

Famine Relief.

No. 734. Read the following Proceedings of the Board of Revenue, dated 13th March 1877, No. 1,150:—

Read again Board's Proceedings, dated 21st February 1877, No. 766.

Read also the following:—

Proceedings of the Board of Revenue, dated 24th February 1877, No. 854.

Proceedings of the Board of Revenue, dated 6th March 1877, regarding Audit Rules on Famine Relief Works.

Proceedings of the Madras Government, dated 8th March 1877, No. 985, Revenue Department.

Letter from the Accountant-General, dated 7th March 1877, No. 894.

I HAVE the honor to forward, in original, the Proceedings of the Board of Revenue, dated the 6th instant, and to state that I have no objection to the rules for the check of famine relief expenditure as now proposed by the Board.

2. I beg that, if approved, a copy of the Board's Proceedings may be furnished to me as soon as possible.

ORDER THEREON, dated 8th March 1877, No. 985.

THE Government approve the rules drafted by the Accountant-General for regulating the manner in which famine [illegible] bounties &c., subject as far as the forms of bills submitted therewith are concerned, to the modifications suggested by the Board of Revenue in paragraphs 6 to 10 of their Proceedings above read, and request that officer will issue the rules thus modified as a circular from his office for the guidance of Collectors.

2. Those parts of the present rules which relate to ledgers of works and estimates and completion certificates will be issued separately by the Board with the addition of a rule about grain accounts.

(True Extract.)

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

COMMUNICATED to all Collectors of distressed districts.

2. Collectors will observe that the system of audit devised by the Board's Sheristadar, approved by Government in G.O., No. 520 A, dated 5th February 1877, and ordered to be adopted by Board's Proceedings, dated 21st February 1877, No. 766, is considered too elaborate and is rejected, and that in lieu of it, instructions will be issued by circular from the Accountant-General, which will prescribe the way in which charges for famine relief are to be debited, and those first placed under a debt account transferred to the service head. Bills to be certified by the Divisional Officers are to be submitted monthly, and the Board desire that Collectors will impress on their Divisional Officers the importance of early attention to the matter, and the responsibility, which rests on them as certifying officers, to ascertain the correctness of the charges and to see that accounts are duly rendered to them by their subordinates. It is considered

necessary, the Board are informed, that the outlay up to the end of March should be finally cleared by the submission of bills within two months, so that the charge for famine relief may be fully entered in the finance accounts for the official year. Great efforts will therefore have to be made to bring up the arrears and to prepare the bills due for outlay incurred since the commencement of operations. Government have given general sanction for the entertainment of clerks and accountants required, and the necessary hands should be entertained, and the work started as soon as possible. The well-paid chief auditors whom the Collectors of the Ceded Districts have been instructed to select may probably be most advantageously employed by the Collectors, after the work is started at the Huzur, in visiting the Divisional Officers and seeing that proper system in the examination of the accounts is there practised. If such men are wanted in other districts, Collectors should apply.

3. The Board have to issue instructions to supplement those of the Accountant-General as follows :—

(i.) Every officer entrusted with the receipt and expenditure of grain (other than small quantities purchased out of money advances by officers superintending gratuitous relief) should keep an account of quantities received and paid out (Form 1), and also a statement of individual account (Form 2), so that he may be able, at any moment, to state the quantity expended, and the persons responsible for accounting for the same. All officers who finally expend grain must submit a bill for it to the officer from whom he received the [illegible] who after entering the quantity as accounted for in the individual account, will transmit the Divisional Officer unless needed for support of his own account to be rendered to an officer from whom he has received grain when it should be forwarded through such officer.

(ii.) The Forms Nos. 1 and 2, kept at each grain depôt, will constitute the grain stock accounts. Stock should be taken at each such depôt once a fortnight, and for wastage then ascertained separate bills should be sent in (Form 3), as also for quantities wasted on minor consignments of grain to officers for expenditure. It is left to the Collector or Divisional Officer to decide what are regular depôts at which stock should be periodically taken ; and it is the duty of these officers to see that grain stock accounts are properly kept, and that all grain expended is duly accounted for. A special report on this subject will be called for on the conclusion of operations. Wastage must be specially admitted by order of the Divisional Officer or Collector.

(iii.) The Divisional Officer will keep a special ledger of works (Form 4) undertaken in each taluq, in which the works should be numbered in a regular series. As reports, bills, or accounts for outlay either in grain or money are received and passed, the particulars should be posted against the work in the ledger, so that the expenditure to date may be ascertained at any time, and the balance requiring clearance also at once known. When the work is completed, a bill for it should be made out, and completion certificate obtained. The bill should show the outlay in cash and grain, and the equivalent of the grain in money, arrived at as prescribed in the next rule, and the total cost ; and as regards cash outlay, should furnish particulars of the amounts included in the monthly bill sent to the Accountant-General through the Board, as per his circular instructions.

(iv.) For making out this bill and for comparing the cost of works with the estimate and with the certified value of the work done, the outlay in grain entered

against the work must be converted into money. Collectors are, or ought to be informed of the quantity and cost of all purchases of grain made in their districts, and as regards grain sent from Madras on account of Government the cost may be taken at Rupees 10-0 per bag *plus* the approximate cost of carriage to the districts which Collectors must estimate as nearly as they can. To the sums so obtained, the sums debited in the accounts under the head Cost of Carriage of Grain (one of the details of the service head Famine Relief) should be added, and the total divided by the quantity will give the average cost, to be taken for the purpose under discussion. It is left to Collectors' discretion whether to strike averages for the district, the division, or the taluq ; but the thing should be done at once with reference to cost and charges to date, and the rate fixed intimated to the Divisional Officers. It can be revised hereafter, if necessary, for application to bills for works made out after such revision.

(v.) Completion certificates must be in the form appended (No. 5). They may be granted by any competent officer of the Revenue or Public Works Departments whom the Collector may designate for the duty of framing estimates and granting completion certificates ; but it will probably be found advantageous to depute at least one officer to each main division of the district for this particular work, and every effort should be made to obtain estimates or completion certificates for work already undertaken or finished.

(vi.) Bills and completion certificates for all works should be sent to the Collector by the Divisional Officers. Those for works of which the actual cost has been Rupees 5,000 or less will be retained by the Collector ; others will be sent on to the Board.

(True Copies and Extract.)

(Signed) H. E. STOKES,
Secretary.

Form No. 2.

Account of Receipts and Disbursements of Grain account of Famine Relief kept by

Receipts.					Disbursements.					Balance on hand.			Remarks.
Date.	Item.	Quantity.	Total quantity to each date.	Date.	Item.	Quantity.	Total quantity to each date.	Initials of Officer.	Remarks.	Date.	Quantity.	Initials of Officer.	
Jan. 8th ...	Received from Railway Depôt.	BAGS. 550	.....	Jan. 9th.	Supplied for Ration works	150	150	A.B.		Jan. 9th.	550	A.B.	
	Purchased in local market as per Order, No. , dated	200	700		Supplied in charge of receipt	300	450			„ 10th.	250	A.B.	
„ 12th...	Received from Tahsildar of	150	850	„ 10th.	Supplied in camp as per roo	10	460			„ 12th.	390	A.B.	Admitted as per order of the Sub-Collector, No. , dated
				„ 12th.	Wastage on stock No.								

Form No. 2.

Grain drawn and accounted for by each individual.

Inspectorate of Ramnam.

Drawn.		Accounted for.			Remarks.
Month and Date.	Quantity.	Number and Date of the Bill.	Quantity.		
	BAGS.				A page or two should be allotted to each individual in the chitta.
9th January 1877.	150	No. 1st February 1877.	60		
15th „	100	No. 6th „	50		

Form No. 3.

Bill for Wastage of Grain.

Date of last examination of stock on hand, and dates on which grain has been received since.	Quantity of stock on hand on the date of last examination and that since received.	Quantity actually disbursed.	Stock now on hand as found on examination.	Quantity of wastage or difference between Column 2 and Columns 3 and 4.	Percentage of Column 5 on the quantity in Column
	2	3	4	5	6
Stock on 1st September...	BAGS. 100				
Received 5th October ...	200				
Do. 6th do. ...	300				
	600	400	150	50	8⅓

(Signed) A. B.

Form No. 4.

Statement showing the Grain and Money expended and accounted for on account of Work No. taluq of

	Estimate.	Quantity or amount actually disbursed.				Quantity and amount accounted for.				
		Month and Date.	Grain.	Money.		Month and Date.	No.		Amt	
	Rs.			Rs. A. P.					Rs. A. P.	
Road No. From— To—	10,000	1st February ...	50	100 0 0		1st February ...	2	50	100 0 0	
		2nd „ ...	400	2,000 0 0		6th „ ...	5	300	1,000 0 0	
		4th „ ...	500	1,000 0 0		7th „ ...	6	500	800 0 0	
		Total up to the week ending.	950	3,100 0 0		Total up to the week ending.	...	850	1,900 0 0	

A page should be allotted for each work—and a page for total.

Note.—When the work is completed a remark should be entered to that effect.

Form No. 5.

Completion Certificate.

Taluq.	No. and Name of the Work.	Amount of sanctioned Estimate.	Amount of the Bill.	Date of completion.	Name of the Officer who examined the work after completion.	Date of examination.	Value of the work performed at the estimated rates.	Excess or Defect of last column over sanctioned Estimates.	Remarks.
			Rs. A. P.				Rs. A. P.		

No. 735. ORDER THEREON, 22nd March 1877, No. 1,195.

Miscellaneous.

THE Government approve the supplementary instructions and forms drawn up by the Board.

(True Extract.)

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

,, the Accountant-General.
,, the Financial Department.

Exd. A. Raitt.

Proceedings

Govt. of Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated March, 22nd.

Read.

Encl.

G.O., *22nd March* 1877, *No.* 1,195.

MARCH.

Nos. 734-735.

FAMINE RELIEF, No. 808.

Rules for regulating Famine Advances.—Approving the supplementary instructions and forms drawn up by the Board in connection with the—.

7

1195/12

No. 1,150.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 13th March 1877.

Read again Board's Proceedings, dated 21st February 1877, No. 766.

Read also the following:—

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I HAVE the honor to forward, in original, the Proceedings of the Board of Revenue, dated the 6th instant, and to state that I have no objection to the rules for the check of famine relief expenditure as now proposed by the Board.

2. I beg that, if approved, a copy of the Board's Proceedings may be furnished to me as soon as possible.

ORDER THEREON, dated 8th March 1877, No. 985.

THE Government approve the rules drafted by the Accountant-General for regulating the manner in which famine advances are to be accounted for, subject, so far as the forms of bills submitted therewith are concerned, to the modifications suggested by the Board of Revenue in paragraphs 6 to 10 of their Proceedings above read, and request that office will issue the rules thus modified as a circular from his office for the guidance of Collectors.

2. Those parts of the present rules which relate to ledgers of works and estimates and completion certificates will be issued separately by the Board with the addition of a rule about grain accounts.

(True Extract.)

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

COMMUNICATED to all Collectors of distressed districts.

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8-4-0 per bag, *plus* the approximate cost of carriage to the districts which Collectors must estimate as nearly as they can. To the sums so obtained, the sums debited in the Accounts under the head Cost of Carriage of Grain (one of the details of the service head Famine Relief) should be added, and the total divided by the quantity will give the average cost, to be taken for the purpose under discussion. It is left to Collectors' discretion whether to strike averages for the district, the division, or the taluq ; but the thing should be done at once with reference to cost and charges to date, and the rate fixed intimated to the Divisional Officers. It can be revised hereafter, if necessary, for application to bills for works made out after such revision.

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(True Copies and Extract.)

Secretary

To the Collector of the Kistna District, with five Forms and copies of Board's Proceedings, dated 24th February 1877, No. 854, and 6th March 1877, No. —

" " of Nellore, with do.
" " of Bellary, with do.
" " of Cuddapah, with do.
" " of Kurnool, with do.
" " of Chingleput, with do.
" " of North Arcot, with do.
" " of South Arcot, with do.
" " of Tanjore, with do.
" " of Trichinopoly, with do.
" " of Madura, with do.
" " of Tinnevelly, with do.
" " of Coimbatore, with do.
" " of Nilgiris, with do.
" " of Salem, with do.
" " of Malabar, with do.

Copy to the Accountant-General, with five Forms.
" " Additional Secretary to Government, Revenue Department.

Exd. [illegible]

Rev 1877 Dept
7 No 1595

1877.

Board of Revenue,

MADRAS.

PROCEEDINGS, 13TH MARCH 1877, No. 1,150.

Encl. 1

Received 17 March 1877

MARCH.

No. 1,150.

Famine Advances.—Communicating to Collectors of distressed districts Government Order approving rules drafted by Accountant-General for regulating the manner in which — are to be accounted for, subject to modifications suggested by Board of Revenue; and issuing instructions to supplement those given by Accountant-General.

G 22 March 77 No 1195