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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No.	1558	Press
B.P. No.		Mis.
Dated	25-4-1877 197.	

Not to be folded or roughly handled

Famine Relief.

No. 637. Read the following letter from L. C. PROBYN, Esq., Accountant-General, Madras, to J. H. GURSTIN, Esq., Additional Secretary to Government, Revenue Department, Fort St. George, 12th April 1877, No. 50:—

I HAVE the honor to forward, in original, the Proceedings of the Board of Revenue, dated the 11th instant, and to state that I approve of the Board's proposal therein contained.

ENCLOSURE No. 1.

Proceedings of the Board of Revenue, dated 11th April 1877, No. 1,607:—
Read the following letter from L. C. PROBYN, Esq., Accountant-General, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated Fort St. George, 5th April 1877, No. 29.

I HAVE the honor, with reference to demi-official communication which has passed between us, to state that I have no objection, should the Board consider such a course desirable and should the Government approve, to audit all famine expenditure without the countersignature of the Board at all. The expression "passed" in the rules prescribed by my Circular 13,599 was not quite correctly used. I intended to mean that the bills should be merely countersigned by the Board in token of their general propriety, and of the check which administrative (as opposed to account) officers are supposed only to be able to exercise over such charges. But if it be thought that, with reference to the special circumstances of the case, the Board is not in a position to exercise any other than a purely mechanical check, it is obvious that this can be done by this office instead of by the Board, and there will be no necessity for the bills being submitted for your countersignature. In this case it will of course be necessary for this office to receive and examine the particulars of works, and also to receive statements of the numbers of persons to whom gratuitous relief has been given; which particulars it will be recollected it was settled in the correspondence which led to the issue of the circular instructions above referred to should not be submitted to this office. It is possible that I may need some still further increase to my establishment to check these details; but I will not propose it unless I find it absolutely necessary. It will further be necessary hereafter for either your office or mine to add together the value of grain expenditure and the actual cash expenditure on each work.

2. Bills for establishments have in some instances, I regret to find, been incorrectly sent to your office for countersignature. Such charges will be admitted by this office on the establishments being sanctioned, and until sanction is accorded they must remain under objection. On this point I have the honor to invite attention to the Board's Order, No. 1,119, dated 10th March 1877, and to express a hope that those districts which have not yet sent in their establishment propositions may be directed to do so with the least possible delay.

SUBMITTED for the orders of Government.

2. The Board have raised no objection to the Accountant-General's proposal that the audit of ordinary bills should be transferred from the Board's office to his; and the reasons which induced them to consent to this measure have special force in connection with the present state of the Board's office.

*Proceedings of the Madras Government, Revenue Department,
25th April 1877.*

tion with famine outlay. Considering the enormous amount of this expenditure, and the period which must necessarily elapse between the disbursement and the audit, the check cannot be more than mechanical; and the Board's countersignature, limited as now proposed by the Accountant-General to a mere token of the general propriety of the charges, would be no more form except in the case of the charges more particularly referred to below.

3. The Accountant-General remarks that in the event of his proposal being accepted by Government, it will be necessary that he should receive and examine the particulars of works and receive statements of the numbers of persons gratuitously fed; and also that it will be necessary that the value of the grain expenditure and the cash outlay on each work should be added together.

4. The Board observe that the charges for works and gratuitous relief come under division (b) in the rules appended to the Accountant-General's Circular No. 13,599, dated 15th March 1877, which are to be audited in the districts and mere abstract bills sent to the Office of Account. The Board are of opinion that these bills should come through their office and bear their countersignature in token of the general correctness of the charges, which they are in a position to examine in the light of the returns of numbers they receive every week. The completion certificates to be sent to the Board, and the instructions which have been issued about them provide for the total cost of each work being ascertained. So far as these charges are concerned, the Board are probably in the best position for exercising such check as can be exercised by a central administrative authority.

5. The Board would therefore propose that the bills for the (b) charges should be countersigned by them, but that those for the (a) charges should go direct to the Accountant-General. The Board will want a large establishment if they are to have anything to do with checking the latter bills.

6. The Board's Proceedings quoted in paragraph 2 of the Accountant-General's letter are awaiting orders of Government. It is a matter of great importance that objection to establishment bills should be speedily removed, and the Board see no better way of doing it than that suggested by them. The establishment bills which have been received in this office will be returned to the Accountant-General.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Secretary.

No. 638.

ORDER THEREON, 25th April 1877, No. 1,558.

Miscellaneous.

THE Government sanction the Board's proposals as contained in paragraph 5 of their Proceedings.

2. Orders were passed on the Board's Proceedings of the 10th March, No. 1,119, in G.O. of March 17th, No. 1,123-A.

(True Extract.)

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

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

Exd. W. J. Lewis and T. D. Ryan.

Cost of (1877) Madras
REVENUE.
To THE BOARD OF REVENUE.
Dated April, 1877.
Recd.
O.O., 25th April 1877, No. 1,558.
APRIL.
Nos. 697-698.
FAMINE RELIEF, No. 1,097.
Audit of the charges on account of Relief & sanctioning the proposals of the Revenue regarding the same.

Recd. G.O.
No. 2593

Revenue Department
Proceedings of the Board of Revenue
Dated 11th April 1877.

Read the following:-

Cust. Department
No. 29.

From
The Accountant General
to the Govt. of Madras.

To The Secretary to the Board
of Revenue

Sir, I have the honor with
reference to Denis official com-
munications which has passed
between us to state that I
have no objection, should the
Board consider such a course
desirable and should the Govern-
ment approve, to audit all
Famine expenditure without the
counter signature of the Board

at all. The expression "passed" in the rules prescribed by my circular 13599 was not quite correctly used. I intended to mean that the bills should be merely countersigned by the Board in token of their general propriety, and of the check which administrative (as opposed to account) officers are supposed only to be able to exercise over such charges. But if it be thought that with reference to the special circumstances of the case, the Board is not in a position to exercise any other than a purely ministerial check, it is obvious that this can be done by this office instead

instead of by the Board and there will be no necessity for the bills being submitted for your counter signature. In this case it will of course be necessary for this office to receive and examine the particulars of works, and also to receive statements of the numbers of persons to whom gratuitous relief has been given; which particulars, it will be recollected, it was settled in the correspondence which led to the issue of the circular instructions above referred to, should not be submitted to this office. It is possible that I may need some still further increase to my establishment to check these details, but

but I will not propose it unless
I find it absolutely necessary.
It will further be necessary here
after for either your office or
mine to add together the value
of grain expenditure and the
actual cash expenditure on each
work.

2. Bills for establish-
ments have in some instances
I regret to find been incorrect-
ly sent to your office for counter-
signature. Such charges will
be admitted by this office on
the establishments being sanc-
tioned, and until sanction is
accorded they must remain
under objection. On this point
I have the honor to invite
attention

attention to the Board's Order
No. 1119 dated 10th March 1877 and
to express a hope that those districts
which have not yet sent in their
establishment propositions may
be directed to do so with the
least possible delay.

Fort Saint George
Accountant General's Office
5th April 1877

I have &c
1st Lt. C. Probyn
Accountant General

Submitted for the
orders of Government.

2. The Board have raised
no objection to the Accountant
General's proposal that the audit
of ordinary bills should be trans-
ferred from the Board's office to
his, and the reasons which induced
them

4. ~~When~~ consent to this measure
have special force in connec-
tion with famine outlay. Con-
sidering the enormous amount
of this expenditure, and the period
which must necessarily elapse
between the disbursement and
the audit, the check cannot be
more than mechanical, and the
Board's countersignature - limit-
ed as now proposed by the Accountant
General to a mere token of the
general propriety of the charges -
would be a mere form except in the
case of these charges more particular-
ly referred to below.

5. The Accountant-
General remarks that in the
event

event of his proposal being ac-
cepted by Government it will
be necessary that he should receive
and examine the particulars
of works and receive statements
of the numbers of persons gra-
tuitously fed, and also that
it will be necessary that the value
of the grain expenditure and the
cash outlay on such work should
be added together.

4. The Board observe
that the charges for works and
gratuitous relief come under
division (b) in the rules appended
to the Accountant General's circular
No. 13599 dated 15th March 1877 -
which are to be audited in the
disbursements

Districts and mere abstract
bills sent to the office of Account.
The Board are of opinion
that these bills should come through
their office and bear their
counter-signature in token
of the general correctness of
the charges, which they are in
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light of the returns of numbers
they receive every week. The
completion certificates to be
sent to the Board and the in-
structions which have been
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awaiting

awaiting orders of Government.
It is a matter of great impor-
tance that objection to establish-
ment bills should be speedily re-
moved and the Board see no
better way of doing it than
that suggested by them. The
establishment bills which have
been received in this office
will be returned to the ac-
countant General.

(True Copy & Extract)
Wm. A. R. [Signature]
Secretary

The Additional Secretary
to Government
Revenue Department
through Accountant General
[Signature]
with bills

Accountant General's Office
Recd 12 4 1877
Ans'd

1558
9

Chief Clerk's Office
12 April 1877

No. 50

From,
The Accountant General
Madras

To The Additional Secretary
to Government
Revenue Department

Sir, I have the honor to forward
in original the Proceedings of the Board
of Revenue dated the 11 inst. and to
state that I approve of the Board's pro-
posal therein contained.

I have the honor to be

Sir,
Your obedient servant

W. Roberts
Accountant General

Proceedings of the
Board of Revenue
of 11th April 1877.
Ln 7 25 36

Obtainments
for order of Govt.
proposed regard-
ing the award of
bills in the Revenue
Board is in the re-
sultant Govt. Office
1006

[illegible]

From
The Assistant Secy
Genl. A. George
to
The Actg Secy of the Dept
Revenue Report.
of 12th 3 April
R. 18th 3 April
Ch. en
Enclosed are
with order
Thomas Howard
Secretary of the 11th April
(1877) regarding the audit
of the charges on account
of Relief Comtee. Patrons
Relief & and state that
the approval of the House
passed 25 April 1877 92.1538
98250 April 1877 92.1538