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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	<u>4494</u>	Press.
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Dated	<u>11.8.1877</u>	197 .

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GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

27th July 1877, No. 483 W.

Buildings and Roads-
Account.

Read the following paper :—

No. 333. Proceedings of the Madras Government in the Financial Department, dated 28th June 1877, No. 1,801.

Proceedings of the Government of India, Financial Department, (Accounts,) dated Simla, 14th June 1877, No. 1,169.

READ the undermentioned papers regarding the mode of adjustment to be followed in respect to expenditure incurred for famine relief works :—

Letter from the Bombay Government to the Department of Revenue, Agriculture, and Commerce, No. 8 A—39, dated 10th January 1877, and enclosures.

Letter from the Comptroller-General, No. 196, dated 8th May 1877, and enclosures.

Office Memorandum from the Public Works Department, No. 387 A.—G., dated 21st May 1877, and enclosures.

RESOLUTION.—The Governor-General in Council is pleased to decide that all outlay on public works executed for the purpose of relieving distress among the people arising from famine, whether supervised by the officers of the Public Works Department or by Civil officers, shall, in the first instance, be recorded in the accounts of the Public Works Department under a suspense head to be called "Famine Relief."

2. Of the whole outlay thus recorded, the portion which represents the value of the work done calculated at normal rates must be ultimately recorded as expenditure under the proper sub-divisions of the Service Head Public Works, Ordinary or Extraordinary, as the case may be, the remainder being transferred to the Service Head "Famine Relief."

3. The responsibility of determining, in each case, how much of such outlay shall be recorded as Public Works expenditure, and how much as expenditure under the head of Famine Relief, will rest upon the Public Works Department. But it is important that the Suspense Account to be kept in the Public Works Department should be cleared as quickly as possible, and no such refinements of calculations should be attempted or permitted as will cause any delay in the attainment of this object.

4. The Governor-General in Council trusts to the Local Governments to issue such subsidiary orders as will secure this result.

5. As a rule, the Governor-General in Council considers that experience shows, conclusively, that public works executed for relief purposes can be most conveniently and economically supervised by the professional officers of the Public Works Department; but if, in any case, this is found impracticable and the supervision

of such works is entrusted to Civil Officers, the arrangement must not be allowed to interfere with thorough obedience to the present order, and the Civil Officers must act only as disbursers of the Public Works Department, submitting to that department all accounts of their outlay.

6. This Resolution is to be applied immediately, and with retrospective effect, to the outlay now being incurred for the relief of the distress arising from the present famine in the Presidencies of Madras and Bombay.

ORDERED, that this Resolution be communicated to the Revenue* and Public Works Departments of the Government of India, to the Local Governments, to the

Comptroller-General, and to the Accountants-General and Deputy Accountants-General in independent charge.

(Signed) R. B. CHAPMAN,
Secy. to the Govt. of India.

COMMUNICATED to the Public Works Department and to the Revenue (Famine) Department.

(True Extract.)

(Signed) D. F. CARMICHAEL,
*Chief Secretary.

No. 334. ORDER THEREON, 27th July 1877, No. 483 W.

IN supersession of all previous orders on the subject, His Excellency the Governor in Council directs that the following procedure shall in future be observed with regard to all outlay on public works executed for the purpose of relieving distress arising from famine.

2. Wherever the supervision of Famine Relief Works is entrusted to officers of other departments than the Public Works Department, such officers will obtain funds from the nearest Executive Officer of the Public Works Department, and they will account to the Examiner for all outlay from such funds on account of Famine Relief Works. The necessary forms of account will be supplied by the Executive Officer from whom funds are obtained.

3. This order will take effect from the 1st September; and for any works which may on that date be in the hands of Civil Officers, funds must after that date be obtained from the nearest Public Works Executive Officer.

4. Officers who are already in account with the Examiner for advances made to them for works other than Famine Relief Works must be careful to keep their Famine Relief Works accounts quite distinct from their accounts relating to ordinary Public Works. Applications to Executive Officers for funds should state distinctly that the funds are required for Famine Relief Works, and the funds so obtained are to be expended only on public works executed for the purpose of relieving distress among the people arising from famine, and must not be diverted to the gratuitous relief of Revenue and other Civil Officers will, as at present, be accounted for to the Board of Revenue. But actual grain payments to laborers will be shown in the accounts rendered to the Examiner as a receipt from the Civil Department, this receipt being cleared by a *pro tanto* debit to works *per contra*.

5. The arrangements at present in force with regard to the gratuitous relief of the distressed are not affected by this order.

6. With regard to works under execution by officers of the Public Works Department no modification of present arrangements is necessary so far as accounts and provision of funds are concerned.

7. All outlay whether by Public Works or by Civil Officers will in the first instance be debited by the Examiner to the Public Works Suspense head "Famine Relief," and the Examiner will see that this suspense head is relieved as rapidly as possible by charging off to the heads of service concerned the value of work done at normal rates and debiting the Civil Department with the ascertained excess. No details of excess so debited need be furnished to the Civil Department, as the responsibility of determining the value of work done will rest entirely with the Public Works Department.

8. On the completion of each work, whether by Public Works Officers or by Civil Officers, a completion report showing the actual value of work done, as determined by the Public Works Officers, will be submitted to the Examiner by the District Engineer concerned, and the Examiner will be guided thereby in apportioning the total outlay incurred.

9. The Examiner will take care that no debit is raised to any Local Fund in excess of the total grant from that fund for Public Works. The difference, if any, between the value of work usually chargeable to a Local Fund and the Public Works grant from that fund will be debited to Provincial.

10. Charges on account of Tools and Plant will remain in suspense ("Famine Relief," Suspense Account) until the closing of the Famine Relief Accounts.

11. The treatment of the large stocks of road metal which have been collected by relief laborers will be dealt with in a separate order.

12. The instructions already issued in G.O., No. 66 W, dated 15th May 1877, regarding the incidence of establishment charges are not affected by this order.

13. The Examiner, in communication with the Accountant-General, Madras, and District Engineers, will arrange for the proper apportionment of all outlay incurred before the 1st September next. The Accountant-General, Madras, will furnish the Examiner with details of expenditure (whether in cash or grain) incurred on Public Works by officers of the Civil Departments and accounted for directly to the Accountant-General; and District Engineers, in communication with the Civil Officers concerned, will furnish as soon as possible such information as the Examiner may require regarding the value of work done.

14. The Examiner will issue to District Engineers and Executive Officers any further subsidiary instructions that may be necessary to give effect to these orders, and he will further submit as early as possible an estimate of the temporary Accounts Establishment which will be necessary to deal both with the accounts of the current expenditure and with the accumulation of accounts of past expenditure which will now be transferred to his office.

15. The Accountant-General, the Chief Engineer, and the Examiner will form a standing committee for the settlement of all doubtful points relating to the incidence of expenditure under these orders.

(True Extract.)

Colonel, R.E.,
Secretary to Government, P.W.D.

To District Engineers.
To the Examiner of Public Works Accounts.
" Chief Engineer.
" Accountant-General, Madras.
" Board of Revenue.
" Revenue Department. ✓
" Financial "
" Military "

Exd. A. Grubert.

10 Spare Copies

Rev. 1877 Sept
The 6373

BUILDINGS AND ROADS
ACCOUNT. ✓

Govt. of 1877 Madras.

PUBLIC WORKS.

To

DISTRICT ENGINEERS.

&c. &c. &c.

Dated July 27th.

Issued

Recd.

8/8/77

Eng.

G. O. 27th July 1877. No. 188 W

Mis 40 11 August 1877 N 4494

JULY.

Nos. 333-334.

To the Record of Revenue &c. 27 August 77

With the 18th ...
The ...

I ...
in ...

Expenditure of all outlay on Public Works
executed in connection with the famine.

N 4494

Comd. to the ...

11 August 1877