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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	<i>984.</i>	Press
B.P. No.		Mis.
Dated <i>8th March 1897</i> 197		

Not to be folded or roughly handled

Particulars of Famine Relief Work Expenditure

Name of work Estimate ^{Proportion of Aid Cash} ^{Total Cash} ^{Remarks}
in the Bill as presented to date

- * The total of the columns should correspond with the total Expenditure in the Bill on Famine Relief works.
- o In the column of Remarks it should be stated what is the estimated value of the grain expended up to date on each work in addition to the Cash.

Particulars of gratuitous relief

as per para 3.3 omitting place cost and amount.

Memorandum of advances, and of Bills submitted.

Particulars of advances	Particulars of bills submitted	Amount of the bill	Balance not yet billed for	Total

Bill for charges incurred in the division of the District during the month of date of advance for famine relief

Particulars

Amount

Famine Relief works

Men at each

Women at

Children at

Cost of erecting sheds

Cost of Carting materials

Petty establishment working

Total cash expenditure on famine relief works Other famine Relief

Purchase of tools

Cost of carriage of grain

Railway fares to & from viz

From to at

Miscellaneous

Cost of grain now purchased for gratuitous relief viz

Particulars Date Amount

Total

Certified that this bill has been prepared with reference to charges incurred by subordinate officers from the bills received from them, the necessary of which I have taken all possible means of checking, and that it is correct with reference to other charges.

Expenditure on account of
the famine comes under
one or other of the following
heads

(1) Charges on account of
salaries of Officers and
Establishments specially
entertained in the Civil
Department on monthly sala-
ries for famine duty including
travelling allowances and
batta (but excluding petty
brook saddies and such
like services entertained
solely for and during the
execution of any particular
job of work); also famine
batta of ordinary Civil
Establishments.

(2) Charges on account
of salaries of Officers and
Establishments specially
entertained in the Public
Works Department on monthly
salaries for famine duty
including travelling allow-
ances and Batta.

(3) Other Charges
(1) will be paid for meals
from Government stores

supported

Expenditure on account of
the famine comes under
one or other of the following
heads

supported by Bills in regular form will be taken against the head 28 Famine Relief, in the Treasury Accounts and will be audited by Accountant General.

(2) Will be paid from Funds placed at the disposal of the Examiner Public Works Accounts by Credit Orders just in the same way as ordinary Public Works Charges. Such of the Charges as are in excess of the ordinary Public Works Establishment will be debited by the Examiner to the Civil Department in his Exchange Accounts, and will be taken by the Accountant General to a separate head under Famine Relief to be called special Public Works Establishment.

(3) Other Charges which from the bulk of the expenditures can be divided into two principal divisions.

(A) Those finally disbursed from

from the Government Treasuries, for specific purposes, or payments to a contractor for grain, or for the conveyance of grain, Grants-in-aid sanctioned by competent authority, and the like.

(B) Those Charges paid from advances made either to Government Officers or to private individuals.

(A) Should be charged at once to one or other of the appropriate heads, one or more monthly Bills for each district for such charges properly vouched should be submitted for the orders of the Board. These Bills on being passed by the Board will be forwarded to the Accountant General who will then remove the Charges from the "Awaiting Final Clearance" column of his Objector Book.

(B) These divisions include in addition to Charges

incurred

incurred by Civil Officers,
expenditures incurred by
Officers of the Public Works
Department under the con-
cluding sentence of par-
a 2 of G. O. 681 dated 15th
February 1877. It is desir-
able however as far as possible
that such funds should
be disbursed by Civil
Department Officers, but
when it is necessary that
the Public Works Estab-
lishment referred to should
themselves disburse funds
placed at their disposal
by the District Revenue
Officers it must be clearly
understood that the only
funds which they should
obtain from the Public
Works Department are for
their salaries, travelling
allowances and batta, while
on the other hand should
on no account whatever
be obtained from District
Revenue Officers.

All sums advanced

will be taken to the Debt-
head "Tanner's Advance
Account" which will be
cleared by Bills to be
submitted as hereinafter
described. Every Officer
who receives such advances
will keep a daily account
of receipts and charges in
Form No 1 (Boards form
omitting grain column),
and an individual account
in Form No 2 (Boards form
omitting grain column).
The Bills to support the
charges in the individual
accounts will be either in
the form which has been heret-
ofore in use, or in such other
form as the Collector or District
Revenue Officer may think
best calculated with reference
to the circumstances of each
case to ensure a control over
the expenditure, and to
enable him to prepare the
bills in forms hereinafter
described.

Not.

Not later than the 7th
of each month each division
officer will submit a
Bill in the accompanying
form to the Collector for all
the charges billed for during
the preceding month by
persons to whom he has
made advances, and for
the charges which he has
himself incurred in the
same month. He will
certify at foot that the
Bill has been prepared,
with reference to charges
incurred by subordinate
officers, from the Bills
received from them, the
accuracy of which he has
taken all reasonable means
of testing; and that the charges
incurred by himself are
correct. The Bill will be
counter-signed by the Collector,
by whom it should be
submitted to the Board,
who will pass it, and
forward it to the Minister
General for charge to
Sammie.

Sammie, and credit to
Sammie Advance Account.
The Collector will prepare
a similar bill for charges
incurred by persons to whom
he has made advances, or
from advances received
by himself, which will be
similarly treated.

In these accounts
no expenditures of grain
will be shown, there will
merely be the charges
incurred for the purchase
of grain. Separate rules
will be ^{passed} ~~forwarded~~ by the
Board for the check
of grain expenditures.

No. 2

71332

CR 8/2-785

July 22 1896/97

Fort Saint George
Colonial Office
1st March 1877.
No. 13133.

From

The Assistant General

To

The Secretary to the Board of
Revenue

Sir

I have the honor to return
the original papers received with
your endorsement dated the 26th
Ultimo and in reply beg to offer
the following remarks for the informa-
tion of the Board and communication
to Government.

2. The objects to be aimed at
are:

(1) the prompt record of the charges
in sufficient detail to satisfy the
requirements of the Government

of London and to enable that
Government hereafter to decide
if any, and if so, what portion
thereof is to be met from local
sources.

(2) clearly to define the persons re-
sponsible for check of the expenditure
and to delegate the exercise of
that check to them, trusting rather
to prompt expenditure and record
than to elaborate statements and
returns, which can neither be
quickly prepared nor quickly checked.

3. I venture to think that the
forms prescribed by the Board, however
complete and accurate in themselves,
will not attain their object, it appears
to me that they would involve
too much paper and writing on the

13
if their adoption had been ordered
before the necessity for them arose
and that to bring them into force
with retrospective effect is simply
impossible. It is certain that if
they be adopted the expenditure on
account of the famine incurred in
the current year will not finally
be recorded in my accounts until
many months after the close.

4. There appear to me, too, to be
objections to the rules, inasmuch as
in the prescribed accounts, grain
and cash transactions are mixed
together, and provision is not made
for expenditure which can be so
treated being debited at once to the
service head.

5. On the whole I have thought
it better to re-write the rules. I
have

have done this with much diffi-
culty, as I am so new to this
part of the country and to the
Indian system.

I am sending a copy of this
letter and of the rules, semi-officially
to the Comptroller General with
a request that he will instruct
me by wire if my action does
not meet with approval. I have
also thought it convenient to
send a copy to Mr. Bennett for
the information of Sir R. Temple.

I have seen
Vignier & Co. Prologues
which sent
(True copy)

W. H. H. H.

True copy.

Encephalium

Feb. 22. 86 3 miles
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and 100 100 100 5.

to 1

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from 1000 1000 1000 1000

1000

1000 1000 1000