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(1) Number of pages 18 Pes.

(2) Date of repair 1.9.12

(3) Initials of the Referencer

TAMIL NADU ARCHIVE

GOVERNMENT OF TAMIL NAD

Revenue DEPARTMENT

G.O. No. 985 Press
B.P. No. Mis.

Dated 8th March 1877 197 .

Not to be folded or roughly handled

7. The Board would divide the bill under "Famine Relief Works," "Gratuitous Relief," and "Miscellaneous," detailed as shown in the margin; and if Gratuitous Relief were made a detailed head under "28 Famine Relief," each of these heads in the bill would correspond with a head in the famine account. There is no object to altering in the abstract bill the numbers and rates of wages paid to men, women, and children, the former of which will simply be the totals for the month, and will convey information not needed for any purpose of account or administration or of permanent record. The numbers from week to week are likewise reported. There would be a great number of rates of wages owing to distribution in prison, in which under the present scale the wages in each column agreed, and the mere entry of rates of wages would not make it possible to apply any check to the Divisional Officer's proceedings. The Board, therefore, would retain present list of numbers and rates; and they see no reason for removing in the abstract bill the particulars and rates of food purchased for gratuitous relief, which may be left for the bills to be transmitted to the Divisional Officers by those charged with the management of the relief-houses and relief-camps.

8. Mr. Ribbon's statement of particulars of relief-works shows, besides the totals for the month included in the main bill, the names of each work, the amount of the estimate, the amount of expenditure included in previous bills, and in the present column the estimated value of grain paid in wages on the work. It seems intended to provide for the objects which the Board provided for in the original rules viz., the record of the actual cost of each work, the comparison either now with the estimate, and the furnishing of completion certificates in all cases. These objects are most important, but they are certainly separate, and may well be kept distinct from bills, &c., designed to obtain the discharge of Famine advances. The Board therefore propose that each Divisional Officer shall keep a ledger of works (not a cash book such as now) and also that in every shall be posted monthly, and maintained up to date, the Board's rules about estimates and completion certificates for observance apart from the payment of advances of the funds debited to advances. The Accountant General's statement of particulars of cash outlay on works will, however, be made, and the Board would return it as an accompaniment to the main bill containing the grain column, and all reference to grain expenditure in the column of remarks.

9. The whole mass of particulars of gratuitous relief might be entirely thrown aside. The compilation of a statement showing particulars of expenditure and rates of all the different kinds of work, contained in the division in the month is nearly as much trouble for account purposes. The Board's voucher form, which is adopted by the Accountant General, was intended to save by the payment in charge to collect vouchers in accounting to Divisional Officers, but it seems doubtful to call for an abstract account of the sort for the whole division. The number of recipients and total cost of gratuitous meals or allowance recorded and reported weekly, fills sufficiently the requirements of a check, and is now necessary.

10. As to expenditure of grain the Board think that it will suffice to require each officer entrusted with it to keep account in the Board's Forms 1 and 2, similar to those kept by officers receiving advances of money, and that officers finally disbursing grain should submit bills for it in like manner as do those who pay away money. These bills would go to the Divisional Officer, who would lodge the receipts against credits of gratuitous relief, as the case might be. For the completion certificate [illegible] sent to the Board the average expenditure must be converted into money at a rate which for such purposes might be the average cost of grain purchased in and supplied to the district or division, and would be ascertainable from the accounts. The completion certificate can be modified so as to furnish, as regards the cash payments, reference to the monthly bills which the cash outlay is debited; and the statements of particulars of works accompanying those bills, which are of no use to the Accountant-General, might be left in the Board's office as some check on the completion certificates when they afterwards come in.

*The carriage of grain might be included in the lump.

11. If Government approve the suggestions now made, the Board will issue separately the parts of the present rules which relate to ledgers of works, estimates, and completion certificates, adding a rule about grain accounts; and propose that the Accountant-General's draft rules, which deal only with the clearance of famine advances as a matter of accounts, should go out, with the modifications suggested by the Board, soon as practicable.

12. Further proceedings will be forwarded through the Accountant-General's office if any remarks which he may see fit to make may repeal Government or the Board's suggestions.

(True Extract.)

(Signed) H. B. STOKES,
Secretary.

No. 284. From L. C. PROTTY, Esq., Accountant-General to the Government of Madras, to J. H. GARSTIN, Esq., Additional Secretary to Government, Revenue Department, dated Fort St. George, 7th March 1877.

Read a letter to Government, original, the Proceedings of the Board of Revenue, and the Rules noted in margin, and to state that I have no objection to the rules therein as far as future expenditure as now proposed by the Board.

2. I have, &c., [illegible] copy of the Board's Proceedings [illegible] and Rules as soon as possible.

Order thereon, 8th March 1877, No. 985.

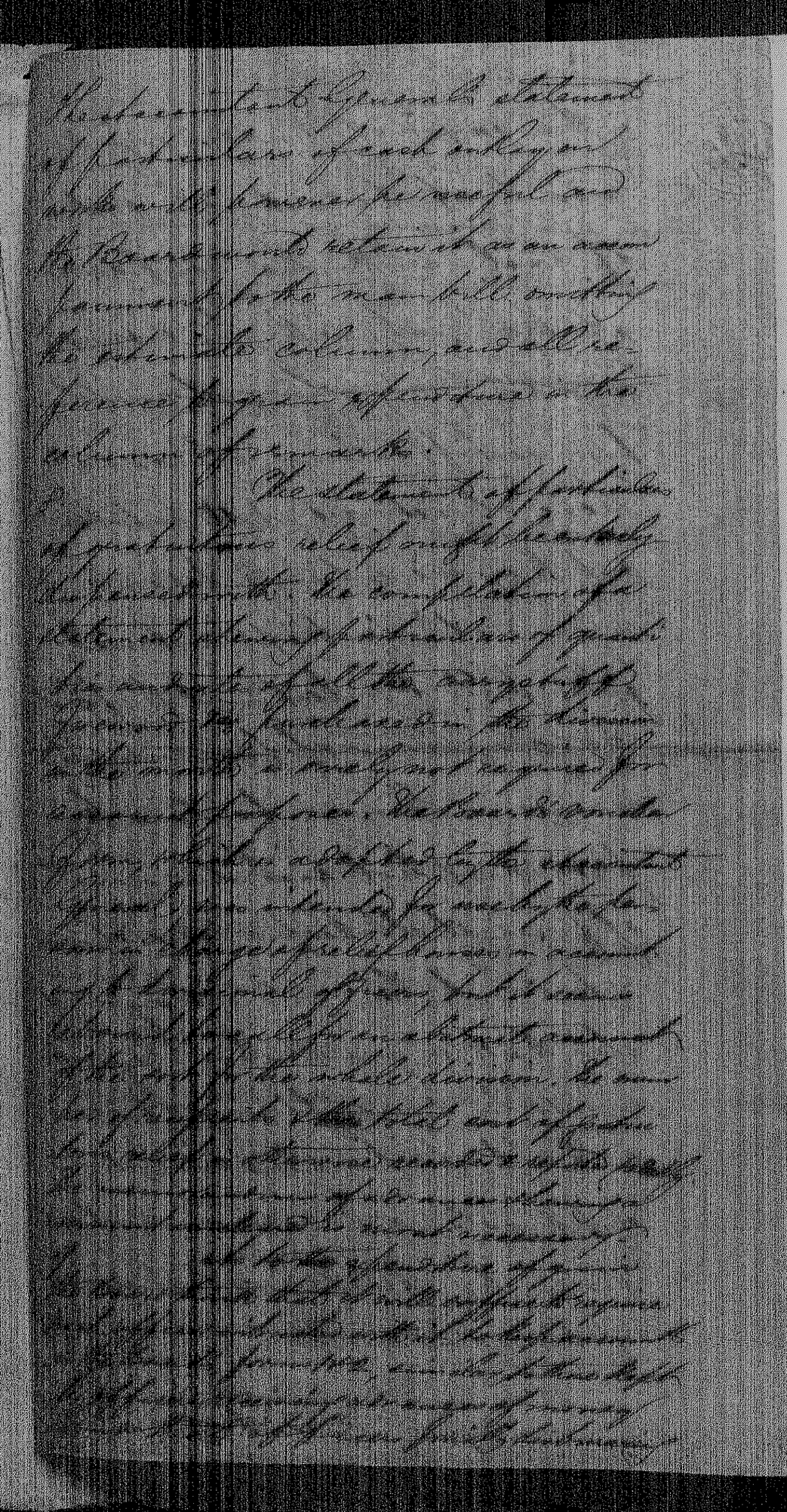
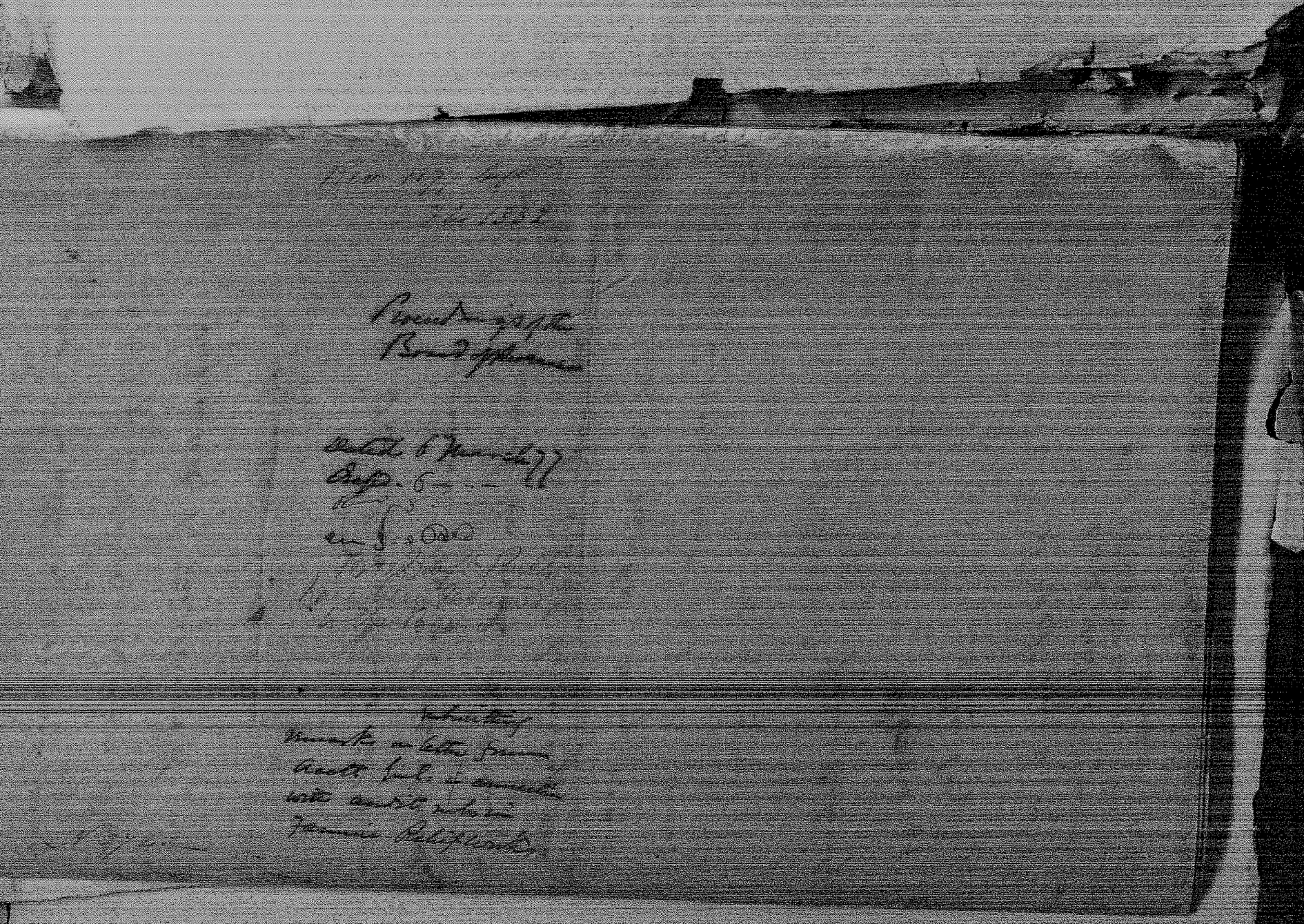
The Government approve the rules drafted by the Accountant-General for regulating the manner in which famine advances are to be accounted for, subject so far as the forms of bills submitted

therewith are concerned, to the modifications suggested by the Revenue Board in paragraphs 6 to 10 of their Proceedings above read, and requests 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 [illegible] completion certificates will be issued separately by the Board, with addition of a rule about grain accounts.

(True Extract.)

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

To the Board of Revenue.
The Accountant-General.
The Secretary to Government.

(Rel. to 8 Circulars)