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TAMIL NADU ARCHIVE

GOVERNMENT OF TAMIL NAD

Revenue DEPARTMENT

G.O. No.
B.P. No.

985

Press
Mis.

Dated

8th March 1899

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Not to be folded or roughly handled

7. The Board would divide the bill under "Famine Relief Works," "Gratuitous Relief," and "Miscellaneous," detailed as

<i>Famine Relief Works.</i>
Wages of labour
Provision establishment
Sanitation (cloths, carrying materials, &c.).
<i>Gratuitous Relief.</i>
Provision of food, &c. in houses
Provision establishment
Sanitation (cloths, carrying materials, &c.).
<i>Miscellaneous.</i>
Transport of stores, &c.

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 financial account. There is no object in entering 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 otherwise reported. There would be a great number of rates of wages owing to fluctuation in prices, on which under the present scale the wages in such cases would be entered, 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 have particulars of numbers and rates, and they see no reason for recording in the abstract bill the particulars and rates of food purchased for gratuitous relief, which may be left for the bills to be submitted to the Divisional Officers by those charged with the management of the relief houses and relief camps.

8. Mr. Probyn's statement of particulars of relief works shows, besides the total for the month included in the main bill, the names of each work, the amount in the estimate, the amount of expenditure included in previous bills, and in the remarks 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 of this cost 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 effect the clearance of famine arrears. This can be done by providing that each Divisional Officer shall keep a ledger of works under which the cash entry and also that in grain shall be posted monthly, and maintaining the Board's rules about estimates and completion certificates for clearance apart from the operation of clearance of the bills entered to revenue. The Accountant General's statement of particulars of cash entry on works will, however, be made, and the Board would return it as an accompaniment to the main bill containing the estimate column, and all reference to grain expenditure in the column of remarks.

9. The statement of particulars of gratuitous relief might be entirely dispensed with. The completion of a statement showing particulars of quantities and rates of all the supplies, &c., purchased in the division in the month is surely not required for account purposes. The Board's voucher form, which is adopted by the Accountant General, was intended for use by the persons in charge of relief houses in accounting to Divisional Officers, but it seems absurd to call for an abstract account of the sort for the whole division. The number of recipients and total cost of provisions, &c., or otherwise recorded and reported weekly. The maintenance of a statement showing annual and annual is not necessary.

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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 a bill for it in like manner as do those who pay away money. These bills would go to the Divisional Officer, who would ledger the accounts against bills or gratifications relief, as the case might be. For the completion certificate to be sent to the Board, the amount of grain expended can 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 required so as to furnish, as regards the cash payments, reference to the monthly bill in which the cash outlay is debited; and the statements of particulars of works upon paying those bills, which are of no use to the Accountant-General, might be kept in the Board's office as some check on the completion certificates when they afterwards come in.

11. If Government approve the suggestions now made, the Board will leave to Government 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 funds of advances as a matter of account, should go out, with the modifications suggested by the Board, as a circular from hence.

12. The Proceedings will be forwarded through the Accountant-General, with a request that any remarks which he may see fit to make may reach Government at the same time with the Board's suggestions.

(True Extract.)

(Signed) H. R. STORRY,

Secretary.

RECEIVED FROM L. O. PROBYN, Esq., Accountant-General to the Government of Madras, to J. H. CARSTEN, Esq., Additional Secretary to Government, Revenue Department, dated Fort St. George, 7th March 1877.

I have the honor to forward, in regard, the Proceedings of the Board of Revenue, and to state that I have no objection to the rules proposed for the expenditure as now proposed by the Board.

I am, Sir, very respectfully, Sir, of the Board's Proceedings, and to state that I have no objection to the rules proposed by the Board.

RECEIVED FROM L. O. PROBYN, Esq., Accountant-General to the Government of Madras, to J. H. CARSTEN, Esq., Additional Secretary to Government, Revenue Department, dated Fort St. George, 8th March 1877, No. 385.

RECEIVED

The Government approve the rules drafted by the Accountant-General for regulating the manner in which funds should be expended, subject to the form of bills submitted

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therewith are concerned, to the modifications suggested by the Revenue Board in paragraphs 5 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 completion certificates will be issued separately by the Board with addition of a rule about grain accounts.

(True Extract.)

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

To the Board of Revenue,
the Accountant-General,
and the Revenue Department.

(Signed) J. H. CARSTEN

Rev. Dep.

Proceedings of the Board of Revenue
Dated 6th March 1877.

Read letter from the
Assistant General dated 3rd March 77
No 13133.

Submitted for the orders
of Government with reference to G.O.
25th Sep 1877 No 302 and Board's
Proceedings 26th Jan 76.

2. The Assistant General
thinks to the system of check of former
relief expenditure proposed by the
Board on the ground that its
adoption will lead to immediate delay
in the clearance of the charges
which are in the first instance
unavoidably placed under a debt
head, that it is wrong, in that
frustrated.

Navigation in grain as well as in
Cash are mixed together in the
bills, and that provision is not
made for such charges as can be at
once debited to the Service head being
so disposed of. Mr. Polyn has
revised the rules, and his draft
bears it to the Board to issue
future rules on the subject of the
debit of from expenditure.

The Board fully
appreciate the importance of the objection
made. The principle of the Board's
action of Mr. Polyn is
the principle - that the responsibility
of charges to the matter should
be placed upon individual officers
and placed. The difference
between the Board's present
of tendency to encourage a method
and one which would leave it to the

Subordinate

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subordinate officers actually spending
money should account for it to their
superiors in a certain way whereby
material for an adequate scrutiny
of the charges would be furnished.
and further that such scrutiny
would have to be gone through by
the certifying officers, but the Comm-
-tant General thinks this unnecessary
and would leave it to each certi-
-fying officer to adopt his own
method of satisfying himself of
the correctness of the charges to
which he certifies. The Board have
no objection if the audit department
is satisfied with the lower system
the addition of which will certainly
be useful

expedite the clearance of the expenditures.

The objection that grain among transactions are mixed in the bills prepared by the Board is well founded.

The Board's object was to provide for the actual cost of each work executed being ascertained, and this must be done for a variety of reasons. The Board cannot provide for it otherwise and the admission the receipt of admitting all reference to grain transactions from bills submitted to effect the clearance of various advances.

The objection that charges such as purchase of grain should be charged off at once and not held over until they can be reported against a particular work is a valid

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one but it applies equally to certain items entered in the form of bill prepared by the Accountant General such for instance are the "cost of grain purchased for gratuitous relief" and "cost of carriage of grain". Vouchers can be and no doubt are obtained for payments of this kind in the ordinary way and "grain purchases" and "carriage of grain" are detailed heads under the main head "gratuitous relief" (Accountant General's Circular of January 1912). "Purchase of tools" can also be charged off, and the Board think that a detailed head might be maintained for this item. The latter should at any rate be removed from the bill form & be set apart by

personal papers, except that in all purchases made from day to day for relief rations might be included under provisions which as the Board propose there should be a separate item in the bill.

Mr. Proby adopted the Board
now has said & (by a very accurate
& complete and charges and an individual
all account of advances) to be kept
by each officer disbursing funds
and would have bills, in
double form, not only be in case of
presenting, for charges which is
accounted for in the individual
account, submitted to the divisional
officer. From these bills, the divisional officer
will prepare their own abstract monthly
bill. The form provided

for these abstract bills show the charges made
we have "Famine Relief Work" & the Famine
Superintendent. We accompanied by three statements
on which particulars of work & correspondence
are tabulated in the main bill, one showing only
in gathering relief, so far as it reaches
from 20 113, which however will all be paid
with my country in the main bill, and a
transmittal of advance of 6 months.

6. The Reports would include the following:
 "Famine Relief Work," "Protestant Relief," and
 "Famine Relief." Details as shown in the margin
 made of Protestant Relief work
 made a detailed list of work
 for Famine Relief "each of these
 heads as the list would be con-
 sidered with a head in the
 general series. There is an
 objection to having an extra
 chapter but the same may be

rather of wages paid ^{men} ~~carriers~~, & children.
The former ^{of these} ~~of these~~ will simply be the total
for the month & will convey information not
needed for any purpose of account or adminis-
tration, or of permanent record. The number
from west to east are otherwise reported.

There would be a great number of rates of wages
owing to fluctuation in prices on which depends
the present rate the wages in each being depend-
ent on the number of rates of wages would not
make it possible to apply any check to the
present officers proceedings. The records
therefore would not particulars of remuneration
and they are no reason for proceeding in
the absence of all the particulars of rates of food
particulars for gratuities relief, which may
be left for the bills to be submitted to the divisional
officers by the managers with the managers
of the relief houses & relief committees.
The Bill requires statement of particulars of
that which shows besides the money for
the work included in the main bill, the
prices of each work, the amount of the
estimate, the amount of expenditure in-
cluded in previous bills, & in the main bill
showing the estimated value of grain
used in wages on the work. It is necessary
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
of the cost with the estimate,
and the furnishing of ample
proof satisfactory in all cases.
These objects are most important
but they are entirely separate, and
may well be kept distinct,
grain bills are destined to afford
the means of financial
management. This can be done by
providing that each divisional
officer shall keep a separate book
in which the main bill is found
also that a grain bill be kept
separately containing the main
bill, a statement of expenditure
satisfactory for the management of the
grain the statement of expenditure
of the main bill is provided for.

The accompanying General's statement of particulars of each entry on note will, however, be useful and the Board would retain it as an additional argument for the main bill, on the whole submitted column, and all references to your expenditure in the column of remarks.

[illegible]

Grain should submit a bill for it in like manner as do those who pay any money. These bills would go to the divisional officer, who would ledger the amounts, against works or gratuities, relief as the case might be. In the completion certificate to be sent to the Board the amount of grain ^{received} can be converted into money at a rate, which for want of prices might be the average cost of grain purchased in and supplied to the District or Division & would be ascertainable from the accounts. The completion certificate can be modified so as to furnish a separate cash payment reference to the monthly bills in which the cash outlay is debited; and the statements of particulars of work.

The following
 figures are given
 in the annex to
 the report.

works accompanying those bills which are of no use to the Accountant General might be kept in the Board's Office as some check on the completion certificate when they afterwards come in.

10. If Gov. approve the suggestions
now made, the Board will
transmit separately the parts of
the printed rules which relate
to ledger of work, Retention
and completion certificate,
and also a page about frame
account, and propose that
the document with General Draft
rules which deals only with
the character of frame account

as a matter of account, should
be met with the modifications
suggested by the Board, as
a circular from him.

Q. The Proceedings will be
presented through the Nursing
Board in order that any
amendment which he may see
fit to make, may reach
Government at the same
time with the Board's
suggestions.

Wm. G. Baird
Rochester
Sunday

[illegible]

Handwritten notes, possibly "Pencil" and "Pencil" or similar.

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