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# TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

*Revenue* DEPARTMENT

|          |                 |       |
|----------|-----------------|-------|
| G.O. No. | <u>5783</u>     | Press |
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Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,  
8th March 1877.*

**Famine Relief.**

Read the following papers:—

No. 274. Proceedings of the Board of Revenue, dated 6th March 1877.

Read the following letter from L. C. PROBYN, Esq., Accountant-General to the Government of Madras, to H. D. STOKES, Esq., Secretary to the Board of Revenue, dated Fort St. George, 3rd March 1877, No. 12,131:—

I have the honor to return the original papers received with your endorsement, dated the 24th ultimo, and in reply beg to offer the following remarks for the information 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 India, 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 responsible for check of the expenditure, and to delegate the exercise of that check to them, trusting rather to prompt supervision 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 these objects; it appears to me that they would involve too much paper and writing, even if their adoption had been ordered before the necessity for them arose, and that to bring them into force with retroactive 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 it is incurred.

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 rewrite the rules. I have done this with much diffidence, as I am so new to the part of the country and to the Madras system.

6. I am sending a copy of this letter and of the rules drawn up by me to the Comptroller-General, with a request that he will instruct me by what day account does not meet with approval. I have also thought it convenient to send a copy to Mr. Bernard for the information of Sir R. Temple.

Approved for the orders of Government and referred to G.O., 23rd February 1877, No. 302, and Board's Proceedings, 2nd March.

2. The Accountant-General objects to the system of cash and famine relief expenditure proposed by the Board on the ground that its adoption will lead to much delay in the clearance of the charges, which will in the first instance unavoidably be placed under a *withhold*; there is wrong in the transactions in grain as well as in cash and relief expenditure 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. Probyn has re-written the rules, and his draft leaves it to the Board to issue further rules on the subject of the check of grain expenditure.

3. The Board fully recognize the importance of the objections urged. The principle of the Board's rules and of Mr. Probyn's is the same, viz., that the responsibility of certifying to the audit should be laid upon Divisional Officers and Collectors. The difference is that the Board thought it necessary to prescribe a method and forms which would secure, if observed, that subordinate officers actually spending money should account for it to their superiors in a certain way whereby materials 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 Accountant-General thinks this unnecessary, and would leave it to each certifying officer to adopt his own methods 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 latter system, the adoption of which will certainly expedite the clearance of the expenditure.

4. The objection that grain and money transactions are mixed in the bills proposed 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, however, can provide for it otherwise, and they admit the propriety of omitting all reference to grain transactions from bills designed to effect the clearance of money advances.

5. The objection that business such as purchase of grain should be charged off at once, and not left until they can be adjusted against a particular work, is equally well founded, and equally in certain items entered in the form of bill prepared by the Accountant-General. Such for instance are the "cost of grain purchased for public works," and "cost of carriage of grain." Vouchers can be, and no doubt are, obtained for purchases of this kind in the ordinary way, and "grain purchases" and "carriage of grain" are retained under the main head "Public Relief" (Accountant-General's order, 11th January 1877, No. 10). "Purchases of tools" can also be charged off, and the Board think that a detailed head might be maintained for this item. The three should at any rate be removed from the bill form now in use. Divisional Officers, except that small purchases made from day to day for public works should be included under grain purchases, which, as the Board proposed, should have a separate head in the bill.

6. Mr. Probyn proposes the Board's Form Nos. 1 and 2 (viz., a daily account of expenditures and a statement of individual account of advances) to be kept by each officer discharging public duties, and submit bills in such form as may be in use by the Board. The Board's Form No. 1 is a statement of the individual account submitted to the Divisional Officers. From these bills the Divisional Officers are to prepare the monthly summary bills. The form provided for these summary bills shows the district under two heads, "Famine Relief Works" and "Other Public Relief Works," and is accompanied by three statements, one to show summary of works to completion, with the total in the main bill; one to show summary of works in progress, and the Board's Voucher Form No. 3 B, which, however, will not be required to be carried in the main bill, and a memorandum of advances and of bills submitted.

7. The increase in expenditure (Rs. 10,578) the Board. It is noted that 70 per cent. of the increase is for and miscellaneous.

8. The surplus fund was distributed as follows:

|                  |     |
|------------------|-----|
| Government Farms | ... |
| Local Funds      | ... |
| Municipality     | ... |

The reason for the inequality in the disbursement of the amount apportioned to Municipalities in all cases the due proportion of surplus fund is paid to the Commissions concerned. It is in fact not done. The Commission for the Nilgiris. The Commission for the Nilgiris was not done.

9. Public Bungalows Fund.—This Fund bungalows still appearing in the list have been by the Board. The Government desire that all adjusted before the close of the current year.

10. Endowment Fund.—The transactions remark. The Government await the receipt of its contemplated abolition.

11. Village Service Fund.—The collection of Rupees 1,61,722 above those of 1874-75, especially in Kistna and Karnool.

12. In Salem there was a large fall of \*27,000 Rupees.

13. The balances have been reduced to Rs. 72,438 by the investment of Rupees 8,98 securities. The Government observe that under expenditure instead of being exhibited in future be done. If these amounts are exhibited be Rupees 19,49,311 against Rupees 15,80,000 remark upon the large balances which have to explain that it is chiefly due to the levy of the establishment, the preparation of schemes and settlement of the question relating to the claim observe that the accumulations are proceeding at a rate of about 2,00,000 Rupees which is slightly over one lakh. The ordinary expenditure seems to be about Rupees 4,00,000 or thereabouts, and the revision of village establishments for reducing this special taxation and saving for an efficient village establishment.

Board's remark regarding the apparently in Kistna District, and that they have called it will be submitted to Government on receipt. receipts amounted to Rupees 31,690 against income has risen from Rupees 88,920 to Rupees 1,434 on Rupees 30,256 of 1874-75 upon on hand, as well as the excess Rupees may be best utilized. The Government contemplated to be idle.

payments under this fund rose from 28,826 Rupees in 1870 to the collection of arrears in Trichinopoly. At that time under this head in the Salem District there had been held in deposit. The Collector at the period during which this balance had been Rs 4,743. He has been called on by the Government and will be good enough to submit, on receipt,

(15. १०. १९५५)

By **D. F. CARMICHAEL**  
Secretary to Government.

DEPARTMENT

No. 575

Fort Saint George,  
Accountant General's Office,

7<sup>th</sup> March 1871

FROM THE ACCOUNTANT GENERAL

TO THE GOVERNMENT OF MADRAS.

15. The

452/453

I have the honor to forward, in original, the Proceedings of the Board of Revenue dated the 6<sup>th</sup> inst. and to state that I have no objection to the rules for the check of former relief expenditures now proposed by the Board.

They think, if approved, a copy  
of the Board's proceedings might be  
wished to me as soon as possible.

It was the house to be  
 sold  
 Yours & best wishes

Rs 578 2/10 of Rs 6 1/2  
 No. 100  
 Ch. 980-

G.O. Standard copy

The Govt. approve  
 the rules drafted  
 by the Accountants  
 General for regulating  
 the manner in which  
 Famine Advances  
 are to be accounted  
 for, subject so far  
 as the form of Bills  
 submitted therewith  
 are concerned, to the  
 modifications suggested  
 by the Rs 12 is the  
 6th of June 1881  
 above and a copy  
 of the same will be  
 sent to the  
 as a circular for  
 the Govt. for the  
 guidance of  
 Collectors

RECEIVED  
 ACCOUNTS OFFICE, MADRAS  
 10th JANUARY 1882  
 To the Accountants General, Madras  
 For the Famine Advances  
 Rs 578 2/10  
 Paid  
 Rs 578 2/10  
 By  
 Rs 578 2/10



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