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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE

DEPARTMENT

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

520 A

Press
Mis.

Dated

5 - 2 - 1877

197

Not to be folded or roughly handled

Famine Relief.

No. 113A. Read the following Proceedings of the Board of Revenue, dated 23rd January 1877, No. 258:—

Read the following letter from R. K. PUCKLE, Esq., Director of Revenue Settlement, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Madras, 16th January 1877, No. 7.

As directed in Government Proceedings, No. 6, dated 2nd instant, I have the honor to forward herewith rules for the organization of, and control of expenditure on, relief works.

2. I have visited several districts and have reported already on the system pursued in each, and, in framing the following rules, I have endeavoured to avoid details that should be left to District Officers, and have entirely confined my attention to the points on which successful organization depends.

3. Having works laid out and prepared and supervision arranged for before the people come to the works are requirements invariably observed in every day private life, and estimating the cost in advance and checking the value of work performed are equally essential, and are even more necessary now than at other times. Where these arrangements have not been made, some officers should be released from their present mode of employ and be detached solely for estimate-making, laying out and measuring up works; this is the basis of my proposed organization.

4. Next, when the people come to the works, they should be employed to the best advantage; to this end the labor gangs should consist of the able-bodied only, the infirm, young, and old being furnished with tickets entitling them to gratuitous maintenance in the relief camp of their taluq. From the able-bodied a suitable outturn of piece-work for preference, and failing that of task-work, should be demanded, and by weeding out the inefficient who now crowd to the works, and paying only a fair day's wage for a fair day's work performed, the numbers content to submit to the labor test are likely to be greatly diminished, while by treating the gang as the unit, and by desisting from attempting to deal individually with uncontrollable masses, the labor of supervision will be reduced to a minimum, discipline will be ensured, and the custom of the country will be more fully maintained.

5. To this end I have framed my rules, and if approved of, these rules should be enforced everywhere, in all distressed districts alike.

6. The Board's Sheristadar has carefully scrutinized the accounts in both divisions of Cuddapah, and has prepared a report for audit which I enclose herewith.

ENCLOSURE No. 1.—Rules

Organization of Relief Works.

ENCLOSURE No. 2.—H

istadar's Memorandum.

ENCLOSURES Nos. 3 and 4.—No

oyachoty and Cuddapah Taluqs.

ENCLOSURES No

—Forms.

With the foregoing letter Mr. Puckle forwards the rules which he has drawn up for the organization and control of relief works with reference to G.O., 2nd January, 1877, No. 6; a Memorandum of audit of relief expenditure, and not

the Board's Sheristadar on the subject of that officer on the management of works,

chiefly with reference to the system of accounting in the Cuddapah and Royachot Taluqs. The Board submit these papers to Government for orders with the following remarks.

2. MR. PUCKLE'S RULES.—The salient points of the system proposed by Mr. Puckle are—

- (1.) Insistence on preliminary estimate and sanction, the laying out of the work, and organization of supervision required, before the coolies are taken on the work.
- (2.) The elimination from the working gangs of all but the able-bodied.
- (3.) The introduction of contract work, or failing that of task-work.
- (4.) The removal of the weakly and incapable to relief camps.

3. The Board concur in these principles. It will be cheaper to pay the coolies, even if that is necessary, for a few days for doing nothing until the organization of the work off the gangs and of supervision is complete, than to turn an undisciplined and unregulated crowd on to the work before it is ready. It is essential, in view to making the labor test a real one, and exacting a proper tale of work, that only the able-bodied should be employed upon the works; and the best possible way of making the test real is to pay by piece-work or by task-work.

The numbers of the coolies will not otherwise be kept down, or persons who can do without relief excluded. The camp system has not yet been tried, but it seems likely to prove successful. Mr. Puckle intends that work suitable to their capacity should be found for those sent to the relief camps.

4. The following observations on the rules suggest themselves to the Board:—

RULE 2.—Contracts should invariably contain stringent stipulations for the execution of the work within a certain time, and should be effected as far as possible with the actual workers.

RULE 3.—Some clearer directions as to the extent of task might be useful to district officers.

RULES 4 AND 6 are anticipated by the Board's instructions recently issued. Rule 5 is very important, and the Board's efforts should be made to bring up a Mr. Puckle's suggestion that special estimate-making at once.

RULE 9.—The Board would add the completion certificate for comparison of the actual and estimated cost.

RULE 12.—The Board have already expressed their opinion as to the extent to which relief outlay can be met by Local Funds.

RULES 15 AND 16.—The Board's suggestion is recommended and approved by Government.

RULE 17.—Government have already decided that children under 15 years as the minimum age of children should be employed on relief works.

RULE 18.—Condiments must be provided for the coolies.

RULE 22.—Daily payments will be made to the coolies. The Board doubt whether they are necessary.

RULE 23.—The risk involved in the Board to be greater than that of pausing for a day of rest. Imposture of the kind is to be avoided.

RULE 24.—Provision should be made for the Maistries' measurements being occasionally checked by superior officers.

RULES 24 AND 25 are applicable only to contract work. Some similar rules should be added to daily payment and to task-work should be added.

RULE 25.—No form is appended.

RULE 38.—When tools can be bought locally for the same or at less cost as from the Public Works Stores, Collectors should be allowed to buy them.

PROGRESS REPORT.—This is to be furnished monthly, and will be in addition to the weekly progress reports now furnished. It will be useful, and the Board hope that it will be accurately prepared. The first will fulfil the purpose of the list of sanction called for by Government in G.O., dated 30th November 1876, No. 1569.

5. MR. CHENNAI RAO'S MEMORANDUM AND RULES FOR AUDIT.—The principles of these rules are that audit should as far as possible follow immediately on expenditure, and that it should be conducted in the divisional and district offices, the only audit falling on the Board, being that of charges incurred by Collectors themselves. The work will be one of such magnitude that unless it is divided as proposed, commenced at once and carried on from day to day as expenditure proceeds, it will never be done or will be done badly. The speedy filing and examination of accounts will, however, be a valuable check against frauds of various kinds. The Board fear that the matter is now in great confusion.

6. It appears to the Board however that, besides the audit, some provision must be made for keeping the Collectors informed as regards the proceedings of divisional officers in the matter of expenditure, and the Board and Government as regards total expenditure. At present relief charges are debited in the lump to suspense accounts, and apparently the only information which the Accountant-General has is the total debits to that head. The Board are of opinion that each divisional officer should compile for his division a fortnightly classified account of his outlay in advance of the submission of bills for audit, and that the Collectors should, after comparing the totals with the sums debited to suspense account in the Treasury account, furnish a monthly statement to the Board. At present there are signs that Collectors are not informed of what their divisional officers are doing, and the result has been some objectionable proceedings in outlying divisions which the Board forbear to instance. The statements from each division should show the sums placed at the divisional officer's disposal and on the other side the outlay for grain, &c., &c., for each taluq.

7. The form prescribed in Rule 10 is the same as Mr. Puckle's, but it should (sexes being distinguished) be amended and approved by Government. It will be noted, contemplates weekly payment of daily wages as Mr. Puckle's Rules 1 and 2.

RULE 14 should be amalgamated with Rule 15.

RULE 15.—The Board prefer that the Board should show, roughly of course, the grain pay to give speedy information as to the progress of the grain conversion cannot be very accurate.

8. The Board think that the two rules should be amalgamated into one; and, if Government will decide and do so.

9. The Sheristadar's rules as the nominal rule that coolies paid at the same rate together is a valuable one. The rule, it and is exclusively adapted for a system of relief wages, establishments, purchase of grain, &c., &c., for each taluq.

10. Puckle's rule on the same subject. The rule, it and is exclusively adapted for a system of relief wages, establishments, purchase of grain, &c., &c., for each taluq.

11. The Board think that the two rules should be amalgamated into one; and, if Government will decide and do so.

involved in Mr. Puckle's proposal, the Board will leave this done before the rules are issued to Collectors. It is requested that the papers, which are submitted in original to save time, may be returned to the Board.

9. Mr. Chentsal Rao's notes on what he saw in the Royachoty and Cuddapah Taluqs are useful. In Royachoty there is no measurement of work and no taxes; a vicious system prevails of selling grain to the coolies at rates lower than market prices and the cost, which arrangement has been already noticed by the Board and ordered to be stopped. The procedure as regards advances to sub-maistries and the charging off of wages earned by persons absent on pay day is very irregular; and the system of charging off at once the whole sums placed at the Taksildar's disposal must produce great disorder in the accounts and utterly confuse the estimates of cash requirements. The stock account of grain should be kept in the manner pointed out.

10. In Cuddapah Taluq matters are better. Mr. Otley should be employed rather on administrative and supervising work than in the day-to-day charge of particular works; he is now doing work which might more fitly be performed by a man on a sixth of the pay, and which is being done in Royachoty by a Taluq Gumasta. Tasks are enforced, but apparently the task is so light that the penalties of failure to perform it have never been exacted.

11. The notes will be separately communicated to the Collector of Cuddapah, who will take such steps as may be necessary to correct irregularities therein shown.

(True Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 113B.

ORDER THEREON, 5th February 1877, No. 520A.

Miscellaneous.

numbers of destitute persons, from exacted in return for a subsistence adapted to that end, seeing that cool labors of their workmen, and nature most work. His Grace in Council to be observed in the conduct of all operation of the rule, that the labor on the basis of daily work.

2. This principle has been practically applied in January 1877, Nos. 329 and 330, and is ordered that the amount of task-work be fixed with District Engineers. In disposing of the matter, His Grace considers it only remains to require instructions to the rules already issued. G.O. of the 12th January 1877, No. 520A, the system being generally introduced

His Grace the Governor in Council considers that as relief works are started to provide employment for large numbers of laborers, a fair amount of daily labor is to be exacted. The employment of contractors is not to be resorted to for the purpose of making a profit out of the employment of those from whom they can get the most work. His Grace resolves to lay it down as a principle that no laborer or gang is to be employed on relief works, not specially exempted from the rule, must be kept employed only on relief works.

His Grace the Governor in Council has already asserted in G.O. of the 31st January 1877, in the former of which it was decided by Collectors in communication with the Board, of Mr. Puckle's rules, His Grace has ordered the Board of Revenue to add such subsidiary rules and approved by Government in the Revenue Department, as will admit of the introduction of all districts where relief works

are in operation, except in respect of those works concerning which special orders have been issued in the latter of the two orders in the Financial Department above quoted.

5. The questions concerning gratuitous relief and relief camps have been disposed of by G.O. of the 31st January No. 515, Revenue Department; but His Grace considers it necessary to point out that the sickly and those, whether young or old, who are too weak to work should be eliminated from laboring gangs, and sent either to a relief camp or else fed gratuitously in the vicinity of the works; also that, in consideration of the inadvisability of separating children under seven years of age from their parents employed on the relief works, an allowance of 3 Pies per diem for each child should be paid to its parents for its support.

4. Arrangements should, as far as practicable, be made for putting the laborers when, owing to the distance of any village in the neighborhood where they can be sheltered, such a course is necessary, by providing them with materials and making them hut themselves; also for facilitating the establishment at the works of bazaars for grain and condiments; for the supply of good drinking water; for providing camp sanitation suited to the circumstances of the locality and the weather; and for burying or burning the bodies of any persons who may die on the works.

5. With regard to tools, the method prescribed in the Board's rules, but where that it is not practicable to obtain a supply of tools, the laborers should be provided with the tools.

6. His Grace the Governor in Council is fully alive to the difficulty of enforcing task-work. On the one hand those employed to execute them, and on the other, any who persistently refuse to work should be removed from the gangs. The object of the works is to prevent serious distress. The Governor in Council is confident that by the introduction of the rule, to obviate, to a great extent, the difficulty and avoid the necessity of imposing any fine or penalty on any work, His Grace resolves that they are only to be deducted from the value of the daily minimum grain ration that no laborer or gang is to be fined an officer, who shall satisfy himself that the measurements have been accurately made.

7. The Governor in Council approves the rules drawn up by the Board's Sheristah of the Board's Proceedings, and concurs in the compilation, by each Divisional Officer, of the outlay in advance of the submission of the monthly statements to the Board accordingly.

indenting for them has already been provided for in the circumstances of a district are such as to require the laborers to be provided with the tools, handles should be provided for them.

is fully alive to the difficulty of enforcing task-work. On the one hand those employed to execute them, and on the other, any who persistently refuse to work should be removed from the gangs. The object of the works is to prevent serious distress. The Governor in Council is confident that by the introduction of the rule, to obviate, to a great extent, the difficulty and avoid the necessity of imposing any fine or penalty on any work, His Grace resolves that they are only to be deducted from the value of the daily minimum grain ration that no laborer or gang is to be fined an officer, who shall satisfy himself that the measurements have been accurately made.

If, however, it becomes necessary to deduct from the allowance paid in addition to the value of the daily minimum grain ration, the Governor in Council directs that the deduction should never be more than that value itself. Also the laborer must submit a report to a superior officer, and that the measurements be reasonable, and that the measurements be accurate.

The principles on which the audit is based, as set forth in paragraph 5 of the Board's Proceedings, and the Board as to the necessity for the fortnightly classified account of his work, and that Collectors should submit the necessary orders

8. The rules are approved with the following remarks:—

Rule 8.—Omit the words "when payments are made."

Rule 14.—The amendment proposed by the Board to the completion certificate is approved.

9. With reference to paragraph 5 of the Board's Proceedings, the Government request the Board will, if possible, once detach one or more auditors to each of the Collectors' offices in the Ceded Districts to audit all the relief expenditure accounts, which there is reason to fear may, under the pressure of more urgent business, have fallen into embarrassing arrears in those districts, and will instruct the Collectors of those districts to enter in as many extra hands as will enable them to get the audit completed, under the auditors' supervision, as quickly as possible.

(True Extract)

Additional Secretary to Government.

To the Board of Revenue.
" the Financial Department.
" the Public Works Department.
" the Accountant-General.

Proceedings of the Board of Revenue

Dated 23rd January 1877.

No. 258

Read letter from the
Director of Revenue Settlement dated
16 January 1877 B-7.

With the foregoing letter, Mr. Puckle
forwards the rules which he has drawn
up for the organization & control of
relief works with reference to G.O. 2nd Jan'y
1877, No. 6; a memorandum by the
Board's Sheristadar on the subject of
audit of relief expenditure, & notes
by that officer on the management
of works, chiefly with reference to the
system of accounting, in the Cuddapah
& Rayachoti taluqs. The Board submit
these papers to Government for orders
with the following remarks.

2. Mr. Puckle's rules. The salient points
of

Bohl of 1877: 33303

REVENUE

THE BOARD OF REVENUE

cc. cc. cc.

Dated February, 6th.

Recd.

Recd.

of the system proposed by Mr. Puckle are
(i) insistence on preliminary estimate and sanction, the laying out of the work, and organization of supervision required, before the coolies are taken on the work.

(ii). The elimination from the working gangs of all but the able bodied -

(iii). the introduction of Contract work, or failing that of task work.

(iv). the removal of the weakly & incapable to relief camps.

3. The Board concurs in these principles. It will be cheaper to pay the coolies, ^{even} if that is necessary, for a few days for doing nothing until the organization of the work of the gangs and of supervision is complete than to turn an undisciplined & unregulated crowd on to the work before it is ready. It is essential in view to making the labour test a real one & exacting a proper rate of work, that only the able bodied should be employed upon the works; & the best possible way of making the test real is to

to pay by piece work or by task work. The number of the coolies will not otherwise be kept down, or persons who can do without relief excluded. The Camp system has not yet been tried, but it seems likely to prove successful. Mr. Puckle intends that work suitable to their capacity should be found for those sent to the relief camps.

4. The following observations on the rules suggest themselves to the Board -

Rule 2. Contracts should invariably contain stringent stipulations for the execution of the work within a certain time, & should be effected as fair as possible with the actual workers.

Rule 3. Some clearer directions as to the extent of task might be useful to district officers.

Rules 4 & 6 are anticipated by the Board's instructions recently issued. Rule 5 is very important & the Board concurs in Mr. Puckle's suggestion that special efforts

efforts should be made to bring up arrears of estimate making at once.

Rule 9. The Board would add a column to the completion certificate for comparison of the actual & estimated cost.

Rule 12. The Board have already submitted to Government their opinion as to the extent to which relief outlay can be debited to local funds.

Rules 15 & 16. The Board's rule 10 as amended & approved by Government should be substituted.

Rule 17. Government have approved 7 years as the minimum age of children to be employed on relief works.

Rule 18. Emoliments must be either issued or paid for in relief camps.

Rule 22. Daily payments will be impossible with task works & the Board doubt whether they are necessary - weekly payments as proposed with answer.

Rule 23. The risk involved in refusing relief to applicants appears to the Board to be greater than that of paying impostors who come on the day before the day of rest. Imposture of the kind will be rare when going task work is in force.

Rule 24. Provision should be made for the main trip measurements being occasionally checked by superior officers.

Rules 24 and 25 are applicable only to contract work. Some similar rules adapted to daily payment and to task work should be added.

Rule 25 no form is appended.

Rule 28. When tools can be bought locally for the same or at less cost as from the P. W. Stores, Collectors should be allowed to buy them.

Progress Report - This is to be furnished monthly and will be in addition to the weekly progress reports now furnished. It will be useful and the Board hope that it will be accurately prepared. The first will fulfil the purpose

of the list of sanctions called for by Govt in G.O. No. 30 Nov. 1876 No. 1879.

5. Mr. Chentsal Rao's memo & rules for audit. The principles of these rules are that audit should as far as possible follow immediately

on expenditure and that it should
be conducted in the divisional
and district offices, the only
audit falling on the Board being
that of charges incurred by Collectors
themselves. The work will be one
of such magnitude that unless
it is divided as proposed, commenced
at once and carried on from day
to day as expenditure proceeds, it
will never be done or will be done
badly. The speedy filing and examina-
tion of accounts will however be
a valuable check against fraud
of various kinds. The Board fear
that the matter is now in great
confusion.

6. It appears to the Board
however that besides the audit
some provision must be made
for keeping the Collectors informed

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as regards the proceedings of
divisional officers in the matter
of expenditure, and the Board and
Government as regards total
expenditure. At present every
charge is debited in the books
to suspense accounts and appar-
ently the only information which
the Assistant General has
is the total debits to that head.
The Board are of opinion that
each divisional officer should
compile for his division a
fortnightly classified account
of his outlay, in advance of the
submission of bills for audit
and that the Collectors
should after comparing the
totals with the sums debited.

to suspense account in the Treasury account furnish a monthly statement to the Board. At present there are signs that Collectors are not informed of what their divisional officers are doing, and the result has been some objectionable proceedings in outlying divisions which the Board forbear to instance. The statements from each division should show the sums placed at the divisional officer's disposal, and on the other side the outlay in relief wages, establishments purchase of grain &c. &c. for each taluk.

7. The form prescribed in rule 7 of the Sheristadars rules as the nominal roll is the same

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as Mr. Pickles, but the suggestion that coolies paid at the same rate should (orner being distinguished) be shown together is a valuable one. The rule it will be noted contemplates weekly payments, and is exclusively adapted for a system of daily wages as Mr. Pickles rules 24 and 25 are to contract work. Rule 14 should be amalgamated with Mr. Pickles' rule on the same subject.

Rule 15. The Board prefer that as already directed the weekly relief should show, roughly of course, the grain payments converted into money. These are wanted to give speedy information as to the progress of outlay on relief works; and though the grain conversion cannot be ^{very} accurate

it will be sufficiently appropriate for the purpose.

8. The Board think that the two sets of rules should be amalgamated into one; and if Government will decide and declare upon the principles and questions of policy involved in Mr Puckle's proposals, the Board will have this done before the rules are issued to

Collectors. It is requested that the papers which are submitted in original to save time may be returned to the Board.

9. Mr Chestal Ross notes on what

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he saw in the Rayachoti and Buddapak taluqs are useful. In Rayachoti there is no measurement of work and no tasks; a vicious system prevails of selling grain to the Coolies at rates lower than market prices, and the cost, which arrangement has been already noticed by the Board and ordered to be stopped; the procedure as regards advances to Sub-Maistries, and the charging off of wages earned by persons absent on pay day is very irregular; and the system of charging off at once the whole sums placed at the Tahsildar's disposal must produce great disorder in the accounts & utterly confuse the Estimates of cash requirements. The stock account of grain should be kept in the manner pointed out.

9. In Buddapak taluqs matters are better. Mr Otley should be employed rather on administrative & supervising work ^{than} in the Executive

Executive charge of particular works; he is now
doing work which might more fitly be
performed by a man on a sixth of the pay;
and which is being done in Rayachoti by a
tatak gumastah. Tasks are enforced but
apparently the task is so light that the
penalties of failure to perform it have
never been exacted.

10. The notes will be separately com-
municated to the Collector of Cuddapah
who will take such steps as may be
necessary to correct irregularities therein
shown.

(*Principal Extract*)

W. S. S.
Ag Secretary

To The Secretary to Government
Revenue Department
with 8 original Encloures to be returned

Revenue Settlement Office

Madras.

16th January 1877.

No 7

From R. H. Puckle Esquire

Director of Rev. Settlement.

To

H. E. Stokes Esquire.

As Secretary to the
Board of Revenue.

Sir

As directed in Government
Proceedings No 6 dated 2^d instant, I have
the honor to forward herewith rules
for the organization of, and Control
of expenditure on relief works.

I have visited several districts
and have reported already on the
system pursued in each and in
framing.

Recd: 1877 Dylt.

9th 824

Proceedings of the
Board of Revenue.

Recd 23rd January 1877.
9th 824 - 1/17.
24
21.

Submitting to Govt rules
drawn up by Mr R. H.
Puckle for organization
& control of relief works
together with a Memo:
by Board's Secretary
on subject of audit of
relief expenditure -
9th 824
24
21.

12/1/30

framing the following rules, I have
endeavored to avoid details that
should be left to District officers,
and have but only Confined my attention
to the points on which successful
organization depends.

3. Having works laid out and
prepared, and supervision arranged
for before the people come to the
works are requirements unvaryingly
observed in every day private life,
and Estimating the cost in advance
and checking the value of work
performed, are equally essential
and are even more necessary
now than at other times. Where
these arrangements have not
been made, some officers
should

should be released from their present
mode of employ and be detached
solely for estimate making laying
out and measuring up works -
this is the basis of my proposed
organization.

4. Next, when the people come to
the works, they should be employed
to the best advantage to this end the
labour gangs should consist of the
able bodied only, the infirm,
young and old being furnished
with tickets, entitling them to
gratis maintenance in
the relief camp of their taking
from the able bodied a suitable
allowance of piece work for
preference, and paying that of
task

task work, should be demanded, and
by weeding out the inefficient who
now crowd to the works, and ~~only~~ paying
only a fair day's wage for a fair
day's work performed, the numbers
content to submit to the labor,
test are likely to be greatly dimin-
-ished, while by treating the gang
as the unit, and by desisting
from attempting to deal indi-
-vidually with uncontrollable
majorities, the labor of supervision
will be reduced to a minimum,
discipline will be ensured, and
the custom of the country will be
more fully complied with.

5. To this end I have framed
my rules, and if approved
of,

520/14
of, these rules should be enforced
everywhere in all disaffected Districts
alike.

6. The Board's Superintendent has
thoroughly scrutinized the accounts
in both divisions of Cuddapah, and
has prepared rules for audit which
I enclose herewith.

Shreeve
(Sd/-) R. K. Buckle
Director of Rev Settlements

(True copy)

10/1/18

As Secretary

19
R. K. Buckle

520
16

Rules for the organization of and
control of the expenditures on
famine relief works.

1 In arranging for the
employment of labor, those
works which are of pressing
utility and are likely
to be kept up hereafter,
should be the first
selected.

2 Daily labor should
not be employed on any
work, that can be
executed by contract,
either under the D.P.W.
or the Revenue officers.

3 Where daily labor
is employed, task work
should be strictly
enforced, the amount
of task being regulated
according to circumstances.

See Memo in Board's
Proceedings 18th
Secretary's Office
Revenue Department
Dated 23rd January 1877.

(No: 824 of 77)

Revenue Secretary's Office

5/2/77 J. A. L. 590A

4. No new work is to be commenced until it has been laid out, & has been roughly estimated for at the rates now in use in the D. O. R.

5. Estimates must also be prepared for all works now in progress, or completed, at the earliest possible date.

6. All estimates, as prepared, must be submitted for the sanction either of the Collector, the Board of Revenue or Government. Those under Rs. 2000 may be sanctioned by the Collector, the remainder must be

this has been repeatedly ordered by the B. but no attention has been paid to the order generally.

There may be every desire to take down - but of course the principle is sound.

It is the better way to stop many works now in progress to provide proper vision for estimates making & checking, rather than allow these provisions to fall into hopeless error.

be forwarded to the Board of Revenue.

7. Each estimate as sanctioned must be entered in the appended form of Progress Report.

8. As each work is completed it must be measured up, and checked by comparison with the estimate.

9. For each work so measured, a completion certificate, in the appended form, must be given.

10. Any competent officer of the Public Works or Revenue Department may prepare estimates & give completion certificates.

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See also Circulars dated 1875/1876

when caught what will?

certificates, but it
will found advantageous
to deposit at least
one officer to each
main division of a
district for this
particular duty, and
every exertion should
be made to obtain
estimates & completion
certificates for
work already finished.

11 As each work
is disposed of, the
estimate & completion
certificate must be
sent to the Board
of Revenue for registry,
and adjustment of
charge, under its
proper head.

12 The cost of

material collected
for Local Funds

repairs, the cost of
repairing L. F. roads,
and the cost of

construction of such new
roads as have ^{been} already
entered in any L. F.

Budget, will be debited

to Local Funds, to

the extent of the

value of the material

collected, or work

executed, appraised

at the D. P. W. rates,

the difference between

this value & the actual

cost being debited

to famine relief.

13 Daily laborers

should be formed

522
18

This will prevent
officers interested in
their L. F. funds from
this over rating, here
taking

This is simply illegal

It rests with the Local

Fund Board to vote.

The money for the purchase

of material - to vote the

money for repair, or for

construction of new roads.

You cannot under

existing law coerce

the Board as proposed.

mm

purchase of condiments or

17. No child under
8 years of age is to
be accepted, and the
certain scale of wages
is to apply absolutely
to every district, as
the maximum scale
allowed for the
performance of the
full rate of task work
determined.

18. The same quantities
of grain, without any
addition of money,
may be given for
those who are un-
willing or unable
to perform task
work, but who are
yet sufficiently
able

to work the land
under the supervision
of the manager

able to perform light
work in or about a
policy camp.

520
20

19. A still lower
scale of diet, namely
1 lb. 2 1/4 lb. & 1/2 lb.
of grain per diem
without money will
be given to those
who are unable to
labor & who elect to
be fed gratuitously
in a policy camp.

Here the food is cooked
the money given

20. A full range of
to laborers will be
given such proportions
of meat, potatoes &
vegetables as may
be determined by
the officer in charge
of the work.

21 The head cook

or gang man will

receive a money pay

most of it on a

day & will not be

paid in grain

all the rest of his family

22 Payments for

task work will

be made on the

day of rest (either

Sunday or market

day) & will include

payment for that

day of rest, and

the rates mentioned

in para 15.

23 Irish laborers

should be taken on

only early in the week,

not avoid an abuse

of the privilege

of

if payment is in money
what is it for
the coming week
the day with the
cheaters

of receiving pay

for the day of rest.

24 The work of

each gang will be

allotted & measured

up weekly, & a ticket

for the work performed

will be given to each

gang man by the

Ministry in charge of

the work.

25 Paymasters

will have nothing

to do with measurement

they will pay on the

fixed prices, the

gang man receiving

the pay for his

work, & giving a

receipt in the appended

form.

26 Such arrangements

must

520
7

The advisability of this
is disputed - it is the work
of the country & it has
a work of trouble, but
the gang men must
check this.

must be made for
putting the coolies employed
on a night, providing
a bar, and distributing
water, and for securing
such camp sanitation
as may be suited
to the circumstances
of the locality, the
state of the weather &c.

27 Arrangements
must be made
with a head settler,
or other suitable
person, to bury or
burn the bodies of
such persons as
may die on the
works.

28 All indents
for tools should be

made in duplicate,
in the Public Works
Stores, through the
Board of Revenue.

29 Arrangements
should be made
to provide blankets
for all tools incident
for

30 Cheap shedding,
for the protection of
grain from the
weather, should be
provided by the
Collector at every
depot in his district,
whether at a railway
station, or elsewhere.
Injunctive will
be furnished by
Government, on
incident

incident through the
Board of Revenue for
those districts where
roofing material
is not produced.

The Bills on Madras
may be issued at
par for all money
received into Govern-
ment treasuries to
an extent to be
fixed for each
District by the
Accountant General.

For the purpose of
officers' remuneration
and for meeting
their payments to
the Madras Bank
the Government
may issue bills to
the extent of the
collections in the
Madras Bank
and the
Government.

I would work. I don't
think that there is any
thing in these Rules which
should be approved, which
are not in the Rules.
associated to collection
with the Board's power.
I have noted objections
note pages 12 & 14

MW

Progress Report of work executed during the month of January 1877 in the District of

Talog	Description of work	Date of action	Amount estimated	Progress during the month	Progress up to the end of the month	Remarks
1	2	3	4	5	6	7
						Completed Completed In progress

Wk a R. P. 25

Rule 2.

Don't the efficiency of contract -
- Contractors must engage best
if they are simply farmers - Such
later - must make profit out of
contract & will employ out friends

4. Don't put - the creation must be left

12. Subject to the principle & 700
are not bound of law & provide
for starving people - or for a period
& avoid famine.

The state expenditure must
be cut under one head subject
to future adjustment - it may be

18. Not clear able but an obligation
might be put on half ration (-)

23. Inadvisable

24. I put the ^{supervisor} of work
 paym^t of us ^{old} & of old
 under the ^{direct} supervision
 & with great caution
25. Payment will pay each la-
 bor & not trust & paup^r-

I do not
 submit this
 to the

vide G. O. 5 February 1877
 No. 520 A.

By H. H. H. H.
 type. I think
 21/5

520
 Draft Proceedings of Government
 on Proceedings of the Board of Revenue
 of 23rd Jan'y 1877.

I wish to state here my
 distinct objection to any rule
 that ^{reigning} - in fact which
 does not forbid - reduction of
 the low food allowance of such
 destitute persons as are admitted
 to labor on Relief Works in
 consequence of nonfulfilment
 of the full daily labor task.

I admit that the prescribed
 task may be reasonable and

Even light, that we may meet
with persons who will not fulfil
it from sinister motives and
that without forfeiture of food
allowances, it is difficult to
apply that labor test, which
full wages would enable us to
enforce by reduction.

The first duty imposed on us
is to obviate danger to life, to
prevent that first and decisive
but sure death blow, which can
have but one issue in the long
run by securing to each a
week

Lack of sufficient food, and we
attack a labor condition and are
justified in doing so.

But under the condition of our
famine-stricken population, the labor
test is under any circumstances
an anxious one, for the labor is being
exacted during the most trying
season of the year under circum-
stances of special difficulty and
wear & tear of human & health & life.

Now Science distinctly warns
us that the daily allowance of
food which is held to be subsistence
wages for that labor is perhaps
almost dangerously short of
the requirements of a labouring
human

human being: We have accepted the
rates urged on us with hesitation
and as a tentative measure only,
and I cannot admit that there is
any margin whatever to justify
further reduction as a means of
enforcing ~~task~~ task work or
levying punishment.

The danger of what is called
"fining" these helpless people,
becomes more cogent when you
remember the great mass of our
task masters are necessarily
natives and head coolies of low
degree. These become perhaps
somewhat hardened breakers
of

520
29
of suffering under the circumstances
in which they are placed. They
have before them in prospect
the measurement of the work
under their charge by D.P.W.
Officers, or others at some future
time with a view to completion
Certificates. Comparison of the
work done with the food allowance
paid is impending over them and
apparent deficiency, they know,
will ~~make~~ awake suspicion
of foul play. We can easily conjecture
the result. Even now they possibly
Exact

Exact a margin of work in order
to cover future deficiency. In
the hands of such men, the
power to cut off any portion of
the famine allowance - irrespective
of all other contingent temptations -
must be most dangerous. The
fact is, if we insist on reducing
food allowances till they are no
longer the true wages of labor,
we must accept the disadvantages
which such a system entails
and seek other means of
enforcing the test than further

520
530
a. Bailment of food. We cannot
save our food & enforce the penalty
which attaches to the ordinary
conditions of labor & wages.

13/11

W. B. B. B.

I regret to be obliged to differ from my
hon^{ble} colleague. If we prescribe task work
the officer in charge of works must have
means of exacting it or scenes of confusion
& violence such as occurred at Bellary
will inevitably follow. I concur entirely with
my hon^{ble} colleague in apprehending that
the rate we have fixed tentatively - on
the Bombay scale - may prove insufficient

We have ordered the effect of the rate to be carefully
watched to be reported on weekly & if necessary
and we can immediately that there is evidence
of its insufficiency alter it throughout the country.
But at the earnest insistence of Sir R. Temple -
the month price of the Govt of India - we are pledged
to the experiment - & I do not think we can withdraw
from this ^{without trial} I do not think the rate is much below
what we were giving in money wages - tho' it may
be inferior to what we gave in grain payments -
Every precaution regarding fixing is provided in para 6
The 16 of grain cannot be interfered with. The fine
must come out of the $\frac{1}{2}$ a. or 1 a. m. (as the case may be)
money payment. So that no immediate disaster will
result. I am most willing if the rate is insufficient
to raise it. But I cannot consent to blow hot & cold
in our instructions to our Officers. I do not say observe
I ask work & leave them powerless to carry out the order.
Whatever the rate of wage there must be some penalty
when the able bodied shirk work or are malicious - For those
not able to work we provide gratuitous assistance. I think
the order should go out. R S Ellis. 13/2/77

1520
31
20
32

Hour of labour
I should
be only 7 - I had
noticed this figure in the
draft -
I cannot see how this limit can be
disputed - consistently with the task
expected -
It is admitted that relief coolies
will not do so much as ordinary
labour, accustomed to the work -
therefore 75 percent of ordinary
task is considered a days work

I think the 5 percent is a
good allowance assuming
the order any November 2 Janus
are worked - & that it will have

time I wd say. ~~The~~ Times should

The ~~total~~ cost of work should be
estimated at ordinary rate of ~~the~~
P.W. district work. The same a
gratification figure will be arrived at.

No 5208 Revenue Dept.

Proc. of the Madras Government
of 5th February 1877.

Read Res. Board of Revenue
23rd Jan'y 1877 forwarding a letter
from the Director of Revenue
Lett. dated 18th Jan'y 1877. nry
and a Memo from the
Secretary with enclosures.

4/2
P.L.

M.L.

M.L.

The Govt. consider that
as Relief works are started
to provide employment for
large numbers of destitute
persons from whom a fair
amount of daily labor is
to be exacted in return for
a subsistence allowance, the
employment of contractors
is unsuited to such works,
seeing that contractors

Look

look to making a profit
out of the labor of their
workmen and materials,
only employ those from
whom they can get most
work.

2. His Grace in Council
thereupon resolves to lay it
down, as a principle to be
hereafter observed in the
conduct of all relief works
not specially exempted from
the operation of the rule,
that the laborers on them
must be kept to daily
task work, and proceeds
to modify Mr. Puckle's
rules accordingly and

issues

issues the following ones in
their place which, however,
it is to be understood,
do not abrogate the system
of auditing labor accounts
improvised by Mr. Cribble
and approved by the
Board and Govt. in their
Res. of the 18th Decr. 1876
and 12th Jan. 1877, res-
pectively.

3. With reference to Mr.
Chertol Ros's Memo.
and Rules for audit-
the Govt. approve the
principles on which they
are based as set forth
in para 5 of the Board's

Res

Pres. and concur with the Board as to the necessity for the computation by each Division Office of a fortnightly classified account of his outlay in advance of the submission of bills for audit and that Collectors should furnish monthly statement to the Board. The Board will issue the necessary orders accordingly.

4. The rules are approved with the following remarks.

Rule 4 - The actual market price of grain for the week at any work.

work is to be taken as the rate of commutation for grain paid as wages.

Rule 7 is modified by Rules 17 & 23 of the Govt. rules.

Rule 8 - Omit the words "when payments are made".

Rule 14 - So much of this rule as relates to completion certificate is abrogated by Rules 12 & 14 of the Govt. rules. The addition proposed by the Board to the completion certificate has been adopted by Govt.

Rule 15 - The form of the Report drawn up by Mr. Pucke has been adopted by Govt. In the Board's remarks on this

This rule (15) the Govt
presume by "weekly relief"
is meant "weekly relief
expenditure". On this
assumption they concur
with the Board. Rule 15
will be modified in
accordance with the above
remarks.

5. With reference to para 5
of the Board's Pro: the Govt
request the Board will
if possible at once detach
one or more auditors to
each of the Mestis Offices
in the Ceded Districts to
audit all the relief ex-
penditure accounts which
are at present in arrears,

and will instruct the Mestis
of those Districts to entertain
as many extra hands as
will enable him to get the
audit completed under
the auditor's supervision
as quickly as possible.

6. The Board will draw
up a fresh set of instructions
for the guidance of D^o Officers
concerning the ~~present~~ rules
now issued and those
drawn up by W. Chetwode
Rev as modified by Govt,
with such of the original
instructions as are not
inconsistent with either.

C.H.S.

Mr Secy, to the Boarding Officer
The Financial Dept
The Accounts and General
The Civil Dept

In arranging for the employment of labor, those works which are of present utility and are likely to be kept up hereafter should be the first selected.

2. The laborers are to be formed into gangs ~~of 20~~ ^{the number of which shall be} to facilitate payment. ^{while he probably forms 22} ^{is a sufficiently large number}

multiples of 16

3. Over each gang, a gangman is to be appointed who will, if possible, be chosen out of the gang and who will receive and be responsible for the distribution of the day's work to his gang.

4. The usual number of

7. ~~Last~~ work is to be regulated by Collectors in communication with their respective District Engineers

To assist District officers
in adjusting tasks as cir-
-cumstances may require, the
appended scale is circulated
for reference.

	Sand	Cotton Soil or alluvial	Gravel	Stony Soil	
Depth of excavation in yards.	Carried a distance of				Remarks
	0 yds	each for every 7 ft	each for every 7 ft	each for every 7 ft	
1 st	5	6	8	10	Ditch is measured from middle of pit to top of bank. When the depth of the bank exceeds 2 ft. 2 pie per cubic yard are given for each foot of height in excess of two feet.
2 ^d	6	8	10	12	For tamping and trimming slopes 2 paces per cubic ft. additional
3 ^d	8	10	12	14	
4 ^t	11	13	15	17	
Additional for every yard in depth.	3	3	3	3	

8. No new work not under the supervision of the P.W. Dept. is to be commenced until it has been laid out and its cost roughly estimated at the P.W. rates ordinarily in use in the District.

Estimates must also be prepared for all works now in progress or completed at the earliest possible date.

9. All estimates as prepared must be submitted for the sanction either of the Collector, the Board of Revenue or Govt. Those under Rs 2000 may be sanctioned by the Collector, the remainder must be forwarded to the Board

Board of Revenue.

10. Each estimate as sanctioned must be entered in the appended form of Progress report.

11. As each work is completed it must be checked by comparison with the estimate.

12. For each work so checked a completion certificate in the appended form must be given.

13. Any competent officer of the Public Works or P.W. Dept. may prepare estimate and give completion certificate, but it will be found advantageous to depute at least one officer to each main division

of

of a district for this part
culer duty and every
excision should be made
to obtain estimates and
completion certificates for
works already finished.

14. As each work is dis-
posed of the estimate and
completion certificate must
be sent to the Board of
Revenue for registry and
adjustment of charge under
its proper heads.

15. The sick and those
whether young or old, who
are too weak to work
should be eliminated
from the labouring gangs,
and if in danger of
starvation

Scale of Wages

Under supervision by the P.W.D.
where task work not less than
20 per cent. below ordinary task is required
For a man - the value of 1 lb of grain plus 1/2
For a woman - do - do - 1/2
For a boy or girl - do - 1/2

II Under non-professional supervision
where not less than 50 per cent
below ordinary task work is required - 16.

For a man - the value of 1 lb of grain plus 1/2
For a woman - do - do - 1/4
For a boy or girl - do - do - 1/4

12. Labourers should be
classified as men, women
and children.

Having regard to the immaturity of
separate children and in cases
of age from their parents employed
on the same work the children
should be separated from the
adults and be taken to the
parents for their support.

starvation sent to a relief
camp if one is at hand
or else fed gratuitously
in the vicinity of the work.

The scale of wages
fixed for paying relief

labours in the following

No child under 8 years
of age is to be worked
except above 14 and girls
above 12 are to be reckoned
as adults.

18. Each gangman will
get one anna a day in
excess of the scale laid
down in Rule 16.

19. Such arrangements will
be made as are practicable
for putting the Coolies
by providing them with
materials

materials and making them
build their own huts, for
facilitating the establish-
ment of bazaars for
groceries and commodities,
for supplying sufficient
good drinking water for
the labourers and for
providing camp sanitation
suited to the circumstances
of the locality and the
weather, it being borne
in mind that hutting
will only be necessary
for the coolies when the
works are far from any
village in which they
can be sheltered.

20. Arrangements should
be made with a head
Vetnam

Vetnam or other suitable
person to bury or burn
the bodies of such persons
as may die on the works.

21. All indentments for tools
should be made in
duplicate on the Public
Works Stores through the
Board of Revenue.

22. Where the circum-
stances of a District are
such that it is not pra-
cticable to supply hammers
at the works, hammers
should be indented for
with the tools.

23. The nominal roll
be kept in the accom-
panying form, by the
maistee

maistries, of whom there

should be one to every

8 gangs. Coolies prevented by illness from taking
part in the work. S. and paid as usual provided they
are not being dieted in hospital.

24. The official who

disburses the wages of

the gang to the gangman

is not to be the same

individual who mea-

sures up the work.

Form of Nominal Roll

520
42

No.	Name	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
	Men							
	Total							
	Women							
	Total							
	Children							
	Total							

N 5204. But Def. 10/10

Proc. of Com. of the District
of 5 Feb. 1872.

That the Board of the
date 23rd Jan. 1872 forwarding
a letter from the Director of
Revenue Settlement dated 16th
Jan. 1872 No. and a
memo. from the District
Commissioner.

The Board in
Council considering that
as relief was not granted
to provide employment
for large numbers of
the labouring population
shown a fair amount
of daily labour to be
existed in villages for a
short time allowance
the employment of
contractors is not
advised to that end
saying that contractors
look to making a
profit out of the
of their labour and
naturally only employ
those from whom they

1872
except as regards generally
of work taken - note note

can get most work -
the ^{inland} ~~same~~ therefore
will be to lay it
down as a principle
to be observed in the
conduct of a relief
work, not specially
excepted from the
operation of the rule,
that the laborers
on them must be
kept to daily backwork.

2. This principle has
practically been already
enacted in G.O. of the
31st Jan: 177 N^o 329 & 330
in the form of which
it has been ordered
that the amount
of work by laborers
be settled in commu-
nication with Dist: Engrs.

In disposing therefore
of Mr. Public's rules
this point considered
it only remains to
refer to the Revenue
Board to add such
subsidiary instructions
to the rules already
issued of them and

to Govt. 501
approach in G.O. of the
12th Jan: 177 N^o 108 - 20
will admit of the system
being generally introduced
throughout all Districts
where relief works are
in operation except in
respect of those works
which as to which special
orders have been issued
in the latter of the
two orders in the Financial
Dept: above quoted.

3. As regards the position
of distribution relief and
relief camps, for regulating
which Mr. Public's rules
provide, it has been reported
by G.O. of the 5th Dec: 1855
R.D. that this Government
considers it necessary
direct that the sickly &
those who are young and
do not too weak to work,
should be eliminated from
laboring gangs & if in
danger of starvation sent to
relief camps or else fed
privately in the vicinity
of the works; also that in
consideration of the

4. Arrangements should
as far as practicable be
made for putting the laboring
men, owing to the absence
of any village in the
neighborhood where they
can be sheltered, such
shelter is necessary, &
providing them with
materials and making
them help themselves;
also for facilitating the
recruitment of labor
for grain & condiments;
for the supply of food
drinking water; for
providing camp sanitation
suited to the circumstances
of the locality & the weather
for buying or burning
the bodies of any persons
who may die on the route.

2200 South Main St
Dayton, Ohio

With regard to the
 the author of the
 for them has already been
 presented in the House
 but there are circumstances
 in the case which
 it is not practicable
 simply leave to the
 House, having the
 indicated for with the
 The House the Governor
 in Council is fully
 alive to the difficulty of
 enforcing task work by the
 inspection of magistrates
 fixed. It is a heavy
 laborious task, and
 considers that the execution
 of these things is not
 feasible, and in some
 instances, has been found
 to be a prejudicial test,
 shall be checked as
 much as is possible
 in the due enforcement
 of the law. ~~Get your~~
 on hand the task shall
 be too heavy, ~~and~~
 upon the other hand who
 persons likely to refuse
 to work should be removed

at once detach one
 a line and to be
 of the Collector of fine
 in the Ceded District
 of the relief
 expenditure amount to that
 and the amount in excess
 and the amount the
 Collector of the District
 to be taken in every
 extra hands as
 will enable him to get
 the audit completed
 before the audit is
 given - quickly as
 possible.

18/7/71 J.H.P.

in accordance
 with the
 Council
 of the
 Government

in accordance
 with the
 Council
 of the
 Government

Revenue Dept

Proceedings of the Madras Government
 Read Proceedings
 of the Board of Revenue dated 23rd
 January 1877 forwarding a letter
 from the Director of Revenue Settlements
 dated 16th January 1877
 and a Memo from the Secretaries
 with enclosures

Order thereon 5th February 1877 A.S. 20A

His Grace the
 Governor in Council considers
 that as relief works are
 started to provide employment
 for large numbers of destitute
 persons from whom a fair
 amount

of daily labour is to be
to be paid in return for a
subsistence allowance, the
employment of contractors is
not adapted to that end
seeing that contractors look
to making a profit out of the
labours of their workmen and
naturally only employ those
from whom they can get most work.

His Grace in Council therefore
resolves to lay it down as a
principle to be observed in
the conduct of all relief works,
not specially exempted from the
operation of the rule that the
labourers on them must be

Rept

on the subject of
Rept to daily task work
2. This principle has
practically been already asserted
in G.O. of the 31st January 1877
No. 325 and 330 (Financial
Department); in the form of
which it has been stated that
the amount of ~~work~~ task work
is to be settled by Collectors in
communication with District
Superintendents. In disposing therefore
of Mr. Puckles' rules, His
Grace considers it only remains
to request the Board of Revenue
to add such subsidiary
instructions to the rules already
issued by them and approved
by Government in G.O. of the
12th January 1877 No. 108, Rev. Dep.

as will admit of the system
being generally introduced
throughout all districts where
relief works are in operation
except in respect of those works
as to which special orders have
been issued in the latter of the
two orders in the Financial
Department being quoted.

3. As regards the
creation of gratuitous relief
and relief camps, for relieving
which Mr. Quaker's rules provide,
it has been disposed of by
G.O. of the 5th instant A. 515 R.D.
but His Grace considers it
unexpedient to direct that the
sickly and those, whether young
or old, who are too weak to work,

810
should be eliminated from
labouring camps, and in
camps of starvation, sent to
a relief camp of 400 fed
gratuitously in the vicinity of the
works, also that in consequence
of the immorality of separating
children under 10 years of age
from their parents employed
in the relief works, an allowance
of 3 pice per diem for each
child should be paid to its
parents for its support.

4. Arrangements should
as far as practicable be
made for putting the labourers
to sleep, owing to the absence of any

any village in the neighborhood
where they can be sheltered, and
a course is necessary, by providing
them with materials and making
them build themselves; also for
facilitating the establishment of
depots for grain and condiments;
for the supply of food drinking water,
for providing camp sanitation; and
to the circumstances of the locality
and the weather, and for burying or
burning the bodies of any persons
who may die on the works.

5. With regard to tools, the
method of indenting for them has
already been prescribed in the Board's
rules, but where the circumstances
of a District are such that it is
not practicable to supply hand tools

525
at the works, hand tools should
be indenting for with the tools

6. His Grace the Governor
in Council is fully alive to the
difficulty of enforcing task work
on the one hand, the tasks set must
not be too heavy for those employed
to execute them, and in the other,
any who persistently refuse to
work should be removed from the
gangs. It being borne in mind that
the primary object of the works is to
prevent serious distress or danger
to life from starvation. The Governor
in Council is confident that
efficient and careful supervision
will result to a great extent, the
difficulty of obtaining a reasonable
task of work, and avoid the necessity

of imposing any fines. If however
it becomes necessary to impose fines
on any work, this fine in Council
decide that they are only to be deducted
from the money allowance paid in addition
to the value of the daily minimum grain
ration, and more from that value
itself. Also that no labourer or
fury is to be fined a second time
without a report to a superior Officer
who shall satisfy himself that the
task is reasonable, and that the
measurements have been accurately
made.

7. ^{approves} ~~with reference to the~~
art. 1 rules drawn up by the Board's
Ministres; ~~the Government approves~~
the principles on which they are based,
as set forth in para 5 of the Board's

Proceedings, and concurs with
the Board as to the necessity for
the compilation by each Divisional
Officer of a fortnightly classified
account of his outlay in advance
of the submission of bills for audit
and that Collectors should furnish
monthly statements to the Board
who will issue the necessary
orders accordingly.

The rules are approved
with the following remarks:

Rule 8. omit the words "when
payments are made"

Rule 14. The addition proposed by
the Board to the completion certificate
is approved.

9. With reference

to form 5 of the Bonds Circulating,
 the Government request the Board
 will, if possible, at once detach
 one or more auditors to each of the
 Mission Offices in the Ceded Districts
 to audit all the relief expenditure
 accounts, which there is reason to fear
 may, under the pressure of more
 urgent business have fallen into
 embarrassing arrears in those Districts
 and will instruct the Collector of those
 Districts to entertain as many extra
 hands as will enable them to get the
 audit completed, under the auditors
 supervision, as quickly as possible.

(Done Entered)

J. P.

To
 The Board of Revenue
 Addl. Secy to Govt.

Exp. 7/1/8

And Copy to the Board Recd Dec 17 Feb
 5 the Financial Secy
 21 the Bd of Rev
 to the Account and General

150
 10

Rules

Dispatch

80 5/2/77