

Financial (1897) Department.

ORDINARY MS.

G.O., No. 143

DATED 13-2-97

INDEXED.

4/5

[Despatch Abstract.]

Recording letter from the R.G. stating that arrangements have been made by him for maintaining separate accounts under famine relief expenditure in accordance with classification prescribed by the G.O. This a consolidated statement of the entire expenditure as compared to the relief works will be submitted to the Examiners of Public Works, and the latter will submit a similar statement of the expenditure recommended to the P.W. works.

T. 13/2/97

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Financial (1897) Department.

CURRENT No.

From

The Accountant General
to the Govt of Madras

No. 348

Order No 1438/13-2-97



Recorded-

Dated 29th January 97

Received 2-2-97

Registered 4-2-97

Enclosures 1

Spare copies

SUBJECT.

Stating that arrangements have been made for maintaining separate accounts under various relief expenditure according to the classification prescribed by the Govt of India and that a consolidated statement of the entire expenditure as brought on the Civil Books will be submitted on the close of relief operations & the same will be submitted to the Examiners P.W.D. with a consolidated statement of the expenditure incurred & the P.W.D. will be submitted to the Examiners P.W.D.

This is correct (8)

Rev. Secy (P) with copies
P.W.D. of the Circular
L.L.M.

Sealed
12/2/97

BACK PAPERS.

G.O.	No.	Department.	Date.
1235	21-1-97		
257	12-1-97		
263			
985	5-10-93		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Treasury Account DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,

29th January 1897

No. 348

From

J. C. Harrison Esq.
Offy. ACCOUNTANT-GENERAL TO THE

To

GOVERNMENT OF MADRAS,

THE Chief Secretary to Government
Financial Department.

SIR,

With reference to Government order No. 25 Financial dated the 12th of January 1897, I have the honour to state that arrangements have been made by me for maintaining separate accounts under Famine-relief expenditure in accordance with the classification prescribed in the Government of India Resolution No. 5299 A, Financial dated 16 December 1896.

A Copy of the Circular instructions sent by me to Collectors and Treasury officers, is enclosed for the information of Government.

A consolidated statement showing the

entire

the expenditure on account of Famine Relief
incurred in each district and brought on the
civil books will be submitted to Government
immediately after the close of relief operations.
As under para 7 of the Government of India
Resolution above referred to all Famine
expenditure incurred under the control and
management of officers of the Public Works
Department is to be brought to account
finally on the books of that department,
the Examiner of Public Works accounts will,
it is presumed, submit to Government a
Consolidated statement in connection
with such expenditure.

I have the honour to be,
Sir

Your most obedt. servant

L. M. M. M.

Offg. Accountt. General

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TREASURY ACCOUNT DEPARTMENT.

CIRCULAR No. IV.

Fort St. George,
Accountant-General's Office.
28th January 1897.

FROM THE OFFG. ACCOUNTANT-GENERAL
TO THE GOVERNMENT OF MADRAS.
TO ALL COLLECTORS AND TREASURY OFFICERS.

SIR,

I have the honour to invite your attention to sections 182 and 183 of the revised Madras Famine Code which lays down the rules for the accounting of Famine expenditure.

2. Following the classification recently prescribed by the Government of India (in its Resolution No. 5299-A, Financial, dated 16th December 1896) the expenditure should be recorded under one or other of the heads detailed in the margin, which should be opened in manuscript, whenever necessary, in the Treasury account form.

1. *Salaries and Establishments.*
Salaries.
Establishment.
Travelling Allowance and Tentage of officers.
Travelling Allowance of establishment.
Contingencies.
2. *Relief works in charge of Civil Officers.*
Communications.
Miscellaneous Public improvements.
Irrigation.
3. *Relief to people employed, otherwise than on relief work.*
4. *Gratuitous Relief.*
Given in Government Institutions.
" at the houses of the people.
" in other ways.
5. *Miscellaneous.*
Irrecoverable items written off.
Other items.

3. The salaries and travelling allowances of officers and establishments specially entertained in the Civil department for Famine duty, either with the previous sanction of Government or in anticipation of such sanction, should be drawn on bills in proper form and debited under the head "Salaries and establishments." No payments on this account should be included under

the head "Relief works in charge of Civil officers" or under the other heads. The cost of "petty establishments" such as menial servants employed in Relief camps and kitchens, and petty accountants appointed to keep accounts of stores, &c., should however not be debited to "Salaries and establishments" but to "Gratuitous relief" or "Relief works" as the case may be.

4. Charges indirectly due to famine, such as those specified in the margin, are debitable to the departments concerned and not to "33. Famine relief." But Public Works expenditure which is controlled and managed under the conditions applicable to Famine relief works should be charged to "33. Famine relief" whether or not the work is one which would at some time or other have to be undertaken irrespective of Famine.
1. Compensation to Government servants for dearth of provisions.
 2. Extra travelling allowance to Police, Medical, or other officers.
 3. Pay of additional Medical officers.
 4. Extra hospital accommodation.
 5. Public works undertaken in consequence of the occurrence of famine, but not directly for the employment of famine-stricken people and not, therefore, treated as Relief Works. In this case, any expenditure in excess of normal rates due to the employment for Relief purposes of unskilled and unprofitable labour will be transferred to "Famine relief."

In this connection it will be observed that all expenditure chargeable to "Famine relief" which is incurred under the control and management of officers of the Public Works Department should be brought to account directly on the books of that department.

5. It should be specially noted that all expenditure for Famine relief should appear under that head in the accounts of the month in which the expenditure is actually incurred. If the expenditure cannot be classified at once under proper detailed heads, it should be shown in a lump sum under one of the heads specified in the margin against para. 2 *supra*, and the necessary transfers between that head and the correct heads, effected subsequently. No amounts withdrawn from the Treasury for expenditure on Famine relief should be taken to the debt head "Famine advance account." All advances drawn for the purpose should at once be shown under one or other of the minor heads under "33. Famine relief." These instructions supersede those contained in sections 182 *ad finem* and 183 of the Famine Code.

6. Under the above arrangement, therefore, advances for Relief operations will be debited at once to one of the detailed heads under "Gratuitous relief" in the Treasury accounts. The payments will subsequently be adjusted, if necessary, to the debit of the proper minor and detailed heads on the submission by Collectors of bills (with necessary sub-vouchers) in Form 3, Appendix VIII of the Famine

Code, accompanied by statements in Forms 4 and 5 and an alteration memo. proposing the necessary transfer to the proper heads. In the statement (Form 3) the heads given in items 2 to 5 against para. 2 *supra* should be adopted in lieu of those in Bill Form 3 of the Famine Code.

7. Advances to weavers ~~as well as those for seed-grain~~ should be debited to the head "Relief to people employed otherwise than on Relief work" under the head "33. Famine Relief." These payments when not ultimately written off, will be adjusted by recoveries in cash or by the sale-proceeds of the articles. Cash recoveries and sale proceeds should be credited in the Treasury accounts to the head "Recoveries of service payments" under "Suspense accounts." Irrecoverable sums will only be written off the accounts on the sanction of Government.

8. The debits on account of advances for Relief operations as well as those to weavers ~~or for seed-grain~~ should be supported by the receipts of the Government officers or of the private individuals to whom the payments were made. The transactions in connection with the ~~two~~ latter advances should be shown separately in the + and — memorandum appended to the Treasury accounts, with a view to the balances being watched.

9. The Government of India has ruled in its Resolution, No. 5300-A, dated 16th December 1896, that advances to village headmen or land-holders for digging tanks or for other village improvements should be recorded as Famine Relief expenditure, as the money is given not so much for the improvement of land, as for the employment of labour. After the Famine Relief operations are over and the accounts are made up, the amount to be recovered from the land-holders, &c., will be settled by the Local Government. The amount so settled will then be taken to the debit of "Advances Recoverable" by deduction from Famine Relief expenditure in the accounts, and this debit will be cleared by credit of the recoveries effected. These payments should be made on the simple receipts of the persons concerned and upon them the sanction of Government should be quoted. These payments should be debited in the accounts to the detailed head specified in para. 7 above.

10. In addition to the submission of the bills referred to in para. 6 in adjustment of the amounts drawn, Collectors should forward to the Board of Revenue, for transmission to this office, monthly statements of audited expenditure and of the amounts drawn in advance

ture on account of Famine Relief

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for such expenditure in Form N, Appendix II of the Famine Code.
the revised minor and detailed heads being adopted in the preparation
of the statement of expenditure.

I have the honour to be,
Sir,

Your most obedient Servant,

F. C. HARRISON,

Offg. Accountant-General.

When given for copying 13/12

When copied

When examined 15/12

When signed

1897

READ AGAIN G.O., No.

139

DATED

CURRENT No.

ENCLOSURES TO O. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

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