

BACK PAPERS.

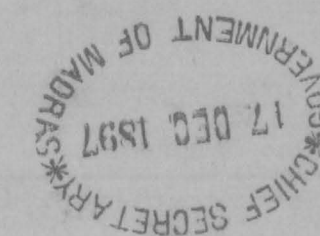
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

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

Financial (1897) Department.

CURRENT No. 4008



From The Acct General
Madras.

Order

No. 4012

Dated 17th December 1897.

Received 17
Registered 18 } 12. 97

Enclosures 1.

Spare copies

SUBJECT.

Making certain obser-
vations relating to the
distribution of the famim
estimates.

BACK PAPERS.

G.O.	No.	Department.	Date.
1033	9-12	97	
1031	8-12	97	
1006	3-12	97	
987	26-11	97	
952-3	17-11	97	
922	11-11	97	
920-1	11-11	97	

FURTHER PAPERS

G.O.	No.	Department.	Date.

Estimates made by Collectors of Lamine Expenditure
in the Civil Department for December 1897 and January 1898

Districts	December 1897	January 1898
Ganjam	1.000	"
Vizagapatam	5.000	2.000
Godavari	4.000	1.000
Kurnool	10.000	"
Anantapur	1.000	1.000
Buddapah	1.000	"
Total	22.000	4.000

CURRENT No. 4008

DEPARTMENT.

FORT ST. GEORGE,

Accountant-General's Office,

17th December 1897.

No. 4012

From

J. C. Harrison Esq.,

Offg. ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE

Chief Secretary to Government,

Financial Department.

SIR,

I have the honour to make the following

F

observations with reference to Government Order 1031 dated the 8th December 1897 relating to the distribution of the famine

Estimates

A

In the advance copy of Government Order No 220 of the 11th November which was furnished to me, no allocation of the 5000 Rs under discussion was made. I therefore called for it. In the printed copy obtained later this distribution was made. That Government Order, however, made a distribution of 33 lakhs based on the actuals up to September + rough estimates

I got from Collectors for purposes of Ways and Means.

When the next Government Order of the 26th November ¹⁸⁹⁷ was written, Government were in possession of the actuals of October and of my rough estimates for the remaining months. The estimates then came to 26.81 lakhs. Government however only distributed by minor heads the actuals and not the rough estimate (27.8 lakhs) for the remaining months.

Presumably the redistribution was not made as Government had no up to date material other than what I had supplied. The actuals however showed that the small item referred to above of 5000 Rs had already been spent in Ganjam, Vizagapatnam & Cuddapah. Now the Government have the actuals up to November (26.54 lakhs) and I supply herewith rough estimates (derived from Collectors) for ^{remaining} ~~successary~~ months which amount to 26 lakhs only. I therefore request that Government will be pleased to distribute districtwise ^{and} by minor heads the grants for the 26.54 lakhs which have been spent and for the remaining 26 lakhs which are likely to be spent during the remaining months of the year.

C No. 3910
in linkers file M

2. I venture with great respect to point out to Government with reference to paragraph 2 (^{ad finem} ~~Indification~~) of the Government Order No 1031 dated the 8th (December 1897) that the point for which I (and as I understand that the Government of India) am contending is this. It is necessary for Government to control the expenditure upon famine in each district in accordance with ~~the~~ general financial system. So far Government has taken my actuals and the rough lump addition which Collectors tell me they are likely to spend and then proceeded to distribute, whereas the accepted procedure is to obtain estimates from the Collectors check their past expenditure with previous grants and my actuals and then to decide what they may further spend and give them grants accordingly. Unless and until this is done, I cannot fulfill the duty imposed on me by the account Code of ^{watching} ~~holding~~ the expenditure according to Government grants and reporting when an excess occurs.

I have the honour to be,
Yours most obedient servant,

W. M. M. M. M.

for Offg. Accountant General

This is all very nice in paper but in reality we are from grossly wrong principles and spending money without a grant from India. This is a horrible thing done in India's authority. Thus due to budget system come in all this? CMB

no means any

Papers to be read in Proceedings:-

Again G.O., No.	, dated	189 .
Again G.O., No.	, dated	189 .
Current No. 4008	of 1897, dated 17th Decr.	, from the Accountant-General.
" "	" 189 , "	" "
" "	" 189 , "	" "

ORIER. W^o 30 2/14 Jan' 98.

Mis

Note It is submitted that the A.G.'s remarks are ~~rather in fact~~ very hasty and that he has written without due consideration. Copies of all his letters on famine subjects go, it is understood, to India and, if this is so, it is presumed that he will send India a copy of this reply.

Cub.
5/1/98

Note.

No doubt the principles laid down by the A.G. are correct. We must endeavour to work accordingly during the new famine which has apparently started in Kellare & which may spread to other districts - So far as I know,

The Accountant-General is in error in stating in para 1 of his letter that the distribution of 33 lakhs made in G.O.No.920 Financial, dated 11th Novr. 1897 was based on the actuals up to Septr. plus rough estimates obtained by him from Collectors for purposes of ways and means. He is also under a misapprehension in assuming, as he apparently does in para 2 of his letter, that the Govt. has so far relied entirely upon his actuals and the rough lump addition which Collectors tell him they are likely to spend. The papers recorded in G.O. No.920 Finl. d/ 11th Novr. 1897 and the distinct wording of para:1 of those proceedings show clearly that the estimate of 33 lakhs under the Civil Dept. was that of the Famine Commissioner as accepted by the Revenue Dept. It is also to be observed that the estimate of 35 lakhs submitted to

the

the Govt. of India with letter No.484 Rev.
dated 23rd June 1897 was framed by the
Board of Revenue ~~and was~~ ^{and being} based on the
numbers likely to come on relief, and
that the estimate of 85 lakhs telegraphed
to the Govt. of India in G.O. No.702
A. Finl., dated the 31st August 1897
was ~~based on figures~~ ^{did represent the figures} suggested by the
Rev. Dept. and ~~not on those~~ furnished
by the Accountant-General in his letter
No.2620, dated 26th August 1897 which
worked up to a total estimate of 115.41
lakhs.

2. As to the distribution made
in G.O.No.987, Financial, dated 26th
Novr. 1897, the Accountant-General is
correct in assuming that the ~~the~~ Govt.
had at the time no materials other than
those supplied by him; but he ^{has} over-
looked G.O.No.1033 Finl., dated 9th
December 1897, which ~~carefully~~ scrutinizing
the estimates of Collectors, brought
discrepancies to light, and calling for
explanations on doubtful points.

3. The last distribution of the
famine estimate based on figures furnish-
ed by Collectors and on ^{actual} information sub-
mitted by the Accountant-General and the
Examiner of P.W. Accounts is contained
in G.O. No.1090 Finl., dated 30th Dec.
1897.

Cms.
5/1/98

HA 6.1.98.

To
The Accountant-General (Q)
(with copy of G.O.No.483-484 Rev.
dated 23rd June 1897)

1/1/97

Printed

C We are not doing so. The
Nellor Mr. has stated works
of gratuitous relief - but
he has not yet obtained
agreement to pay for the same.
This must be set right
as soon as possible.

D Please see the note in this order

K up to the end of September 1897

L Dispatch
MA 10.1.98.

B

T In Press - Has been in mss to
Ab. Rev. Cms.

received
17/1/98

ACCOUNTANT-GENERAL'S OFFICE,
FORT ST. GEORGE,
... of Feby. 1898.
My dear Arundel Sub? Cms.
11.2.98
Would you read again G.O. No.
30, dated the 14th January 1898, and my
letter to which it is a rejoinder? I did not
raise the question of the provision of 35 lakhs
or 85 lakhs which are touched upon. In
point of fact the letter (484 Rev. of the 23rd
June to the Government of India) about
the 35 lakhs was never communicated
to me; and the further estimate of 50
lakhs was expressly stated by Govt.
in its own order No 713 Finl. dated the
3rd

C.A.
I have had
a note on
this with the
papers
the 11.2.98

3rd September to be based on information derived from the Examiner and myself. However I do not wish to raise this point now, nor have I ever raised it, for what Government now say about it is, in my judgment, correct in the main. I write now about the 33 lakhs question.

2. I said Government got this estimate from my actuals (cf page 6 of G.O. 920 A Dated 4th November 1897) up to September + collectors estimates (rough) for October, November and December. My estimate was 33.42 lakhs. Government adopts the figure of 33 lakhs which is very close to my figures but now says that in framing this figure it has relied

relied on the estimate of the famine Commissioner as accepted in the Revenue Department. Now I can find no figures of the famine Commissioner nor calculations made by the Revenue Department that can with the greatest ingenuity be twisted into affording a support for this estimate. The estimate framed by the Famine Secretary has little in common with mine and the figures adopted by Government. Undoubtedly the actuals to September must be taken from my figures: as regards the estimates for later months they cannot have been framed from the Famine Secretary's estimates for

for there is no connexion to be traced
between them. I therefore concluded
that the figures were arbitrary
figures based on my rough estimates
which were not in detail. If this
is not the exact truth would you
tell me how these estimates were
arrived at?

yours sincerely

William

D.O. from the Acct. Genl. d/4-2-98

NOTE

C^x G.O.No.483/4 Rev.,d/23-6-97
 D ÷ " 702^x Finl., d/31-8-97

Mr.Harrison states that he did not raise the question of the provisions of 35 lakhs or 85 lakhs which have been touched upon in G.O.No.30, d/14th Jan. 1898. This is so, but the attention is solicited to the statement in paragraph 2 of his letter dealt with in that order, to the effect that "so far Govt. has taken my actuals and the rough lump addition which Collectors tell me they are likely to spend and then proceeded to distribute", and to the passage which follows in which he points out that Govt. should have done. There was, it is submitted, a distinct implication here that the Govt. had all along gone wrong. The estimates of 35 and 85 lakhs were therefore referred to in the order of 14th Jan as ~~cases~~ ^{additional proofs of the inaccuracy in} the general statement made by the Acct. Genl. ~~my own statements~~ ^{statements} ~~in the order~~

C No.484 Rev., d/23-6-97

2. As to the fact of the letter to the Govt. of India about the 35 lakhs not being communicated to the Acct. Genl. it is submitted that it is not usual to communicate letters addressed to the Govt.

Govt. of India to that officer. He could have asked for it at any time as he was aware of its existence since India communicated a copy of its reply to him direct. (vide *G.O. No. 590 Finl. d/29 July/1971*).

3. Mr. Harrison's remark that the further estimate of 50 lakhs was expressly stated by Govt. in its order No. ⁷¹³~~750~~ Finl., d/ 3rd Septr last to be based on information derived from the Examiner and himself is correct ^{only} so far as the actuals furnished by these officers were concerned. The request to the Govt. of India referred to in paragraph I of G.O. No. 713 Finl., d/3rd Septr. 1897, was the telegram contained in G.O. No. 702 A, d/ 31st August 1897. A perusal of the Acct. Genl's letter No. 2620, d/26th August 1897 on page 4 of the last mentioned order will show that the Acct. Genl's total estimate to 30th Septr. for the Civil Dept. was 37.59 lakhs and that the Examiner's for the P.W.D. was 77.82 lakhs, total 115.41 lakhs. Govt's estimate was 85 lakhs and this proved correct within Rs. 3,000. Mr. Harrison however admits that what the Govt. has since said about the 35 and 85 lakhs estimates is in his judgment correct ⁱⁿ the main. *It is subd that it is entirely correct.*

4. As regards the estimate of 53 lakhs passed in G.O. No. 920 Finl., d/11th Novr. 1897, and referred to in paragraph 2 of the Acct. Genl's D.O., it is difficult to see how, if Mr.

Harrison

H Harrison had read through G.O. No. 5620 Revenue, d/3rd November 1897, printed on pages 8 and 9 of G.O. No. 920 Finl., d/11th November 1897, he could have concluded that the figures were arbitrary figures based on his rough estimates which were not in detail. The Revenue Order scrutinized, reviewed and revised the Famine Commissioner's estimates; critically examined past expenditure; and assigned special reasons for the figure adopted as the estimate for future requirements. The original of the Revenue Order shows the amount of calculation through which that Dept. went and it is submitted, refutes the idea that because by a coincidence the figure arrived at by the Revenue Dept. approximated to that given by the Acct. Genl. the ^{Secretariat} ~~govt.~~ shirked its work. Mr. Harrison states that he can find no figures of the Famine Commissioner nor calculations made by the Revenue Dept. that can with the greatest ingenuity be twisted into affording a support for this estimate. The original of G.O. No. 5620 Rev. d/3rd Novr. 1897, affords ample evidence of the amount of calculation and scrutiny undertaken by the Revenue Dept. before arriving at its estimate. It is not usual moreovert to place the calculations entered into in the Govt. Office at the disposal of the Acct. Genl. The figures approved by the Revenue Dept: were distributed in the Financial Dept: with reference to past actuals and future requirements. The

Acct. Genl's argument ^{amounts} to this: it is submitted, ~~that the Govt's estimates are not~~

Govt's estimates = Not Famine Commissioner's

Estimates

My estimates = -- Do-

Govt's estimates = my estimates.

Cmb
11.2.98

Draw a very brief

D.O. in reply to para 2

of Mr. H's D.O.

At 16.2.98.

Financial Dept:

D. O.

21.2.98

My dear Harrison,

In reply to your para.

2 of your D.O. of the 4th instant, I can only refer you to G.O.No.5620 Revenue, d/3rd November 1897, printed on pages 8 and 9 of G.O.No.920 Finl., d/11th idem. I have had the original of this Revenue Order up and find that before it was passed, the Famine Commissioner's estimate was ~~scrutinized, reviewed and~~ very critically examined. In fact, the original contains sheets of calculations. ^{of the order} It ~~cannot~~ ^{does not} follow ~~admit~~ that because by a coincidence the figure adopted by the Revenue Dept. approximated to your figure, the ~~latter~~ ^{former} was ~~adopted~~ ^{independant} by Govt. without any ~~calculation~~ ^{consideration} whatever.

Yours sincerely,

CHIEF
SECRETARIAT,

D. O.

No. 106

Dated, 21.2.1898.

C.A.

It should be former
should it not?

At

To

F.C. Harrison Esquire, I.C.S.

Note for the C.S.

Mr. Harrison's argument is that we adopted his figures with a little manipulation. This was of course not the case, but the object of the sentence was to point out to Mr. H the fallacy of his argument. The C.S. correction however states the fact.

Cmb
18/2/98

Office After despatch

Unit H's notes with original
of S.D. No 30 Finl d/14.1.98

Cmb

Done
H. V. V. V.

When given for copying 14.1.
 When copied 14.1.
 When examined 15.1.
 When signed _____

1898

READ AGAIN G.O., No. _____ DATED _____
 189 .

ORDER No. _____

ENCLOSURES TO C. No. _____

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DIBTS

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

N.B.—
 A = Copy in full.
 B = Not to be copied.
 F = Copy abstract only.
 Q = Copy heading only.

Handwritten notes on the left page, including:
 "The Government of India..."
 "The Government of India..."
 "The Government of India..."