

*In the U.S.*  
**Marine** (1896) Department.

G.O., No. 2285

DATED

10/8/96

[Despatch Abstract.]

Madras Finance Code —  
stating that the O.M. has  
no remarks to offer on  
Chapter XIII of the draft.

62-5-244 R1617

E. No. 27.  
1,000-9-12-95.

KEEP-WITH

CURRENT No.

GOVT.  
OF MADRAS. }

1896.

{ P. W.  
DEPT.

EXAMINER, P. W. ACCOUNTS,

Madras, 22<sup>nd</sup> July 1896.

OFFICE NOTE No. 2120 J.A.

To

W.

Your office note No. 2851 C. dated  
17th. July 1896.

Proposed chapter XIII is practi-  
cally a reprint of chapters III and IV  
section iv of the old Famine Code. I  
have no remarks to offer.

C.

En.

Sum

Govt. of {1896} Madras.  
REVENUE.

Issued

Recd.

Encl.

G.O., No. 244, 9th June 1896.

JUNE.

Madras Famine Code.

Letter from the Government of India forward-  
ing a memorandum of certain modifications to be  
made in the draft —, communicated to the Board  
of Revenue with instructions.

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6638/56

13 S. C

Encl.

Acas: 27.96

No. 2851 C. of 17<sup>th</sup> July  
1896

To

C

for favour of

remains.

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13/5/96  
W.

for

62-5-244 26/5



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ated

## CHAPTER XIII.

## RULES FOR AUDITING FAMINE EXPENDITURE.

179. The following rules should be observed in accounting for famine expenditure:—

I. Expenditure on account of famine comes under one or other of the following heads:—

(1) Charges on account of salaries of officers and establishments specially entertained in the Civil Department on monthly salaries for famine duty, including travelling allowances and batta (but excluding petty accountants and such like servants entertained solely for, and during the execution of, any particular relief work); also famine batta of ordinary Civil establishments.

(2) Charges on account of works and salaries of officers and establishments specially entertained in the Public Works Department on monthly salaries for famine duty, including travelling allowances and batta.

(3) Charges on account of works carried out by Local Fund or Municipal Boards, and salaries of officers specially entertained for carrying out such works.

(4) Other charges.

(1) will be paid as usual from Government Treasuries supported by bills in regular form. The usual batta of ordinary establishments will be taken to the same minor head of account as the pay is taken, but famine batta will be shown separately as famine batta of establishment. Other charges will be taken against the head 'Famine Relief' in the Treasury Accounts. All will be audited by the Accountant-General.

(2) will be paid from funds placed at the disposal of the Examiner of Public Works Accounts by Credit Orders in the same way as ordinary Public Works charges. All outlay on works executed by the Public Works Department will be dealt with in the manner indicated in sections 182 to 189. Such of the charges as are in excess of the ordinary Public Works establishment will be debited by the Examiner to the Civil Department in his Exchange Accounts and will be taken by the Accountant-General to a separate head under Famine Relief to be called 'Special Public Works Charges.' Any other charges which may be incurred by Public Works Officers out of funds placed at their disposal in the ordinary course by Public Works Credit Orders, and the adjustment of which as Famine Relief may be ordered by competent authority, should be similarly dealt with.

(3) will be paid from Government Treasuries on bills in regular form from the Local Fund and Municipal Departments. The expenditure will be subject to the same audit as the ordinary charges of these departments.

(4) other charges 'are divided into two principal divisions':—

(a) Those finally disbursed from Government Treasuries, for specific purposes, as payments to a contractor for grain, or for the conveyance of grain; cost of grain purchased for gratuitous relief; purchase of tools; grant-in-aid sanctioned by competent authority and the like.

(b) Those paid from advances made either to Government officers or to private individuals,

(a) should be charged at once to one or other of the appropriate heads, one or more monthly bills for each district for such charges, properly vouched, being submitted for the orders of Government; these bills on being passed by Government will be forwarded to the Accountant-General, who will then remove the charges from the 'awaiting final clearance' column of his Objection Book.

(b) This division relates to charges incurred by Revenue officers both on works and gratuitous relief, &c. It is desirable that all expenditure incurred by Revenue officers on such works should, as far as possible, be disbursed by the Revenue Department; but when it is necessary that the Public Works subordinates transferred to the Revenue Department should themselves disburse funds placed at their disposal, they can do so, but should account for the same to the Revenue authorities, it being clearly understood that the only funds which they should obtain from the Public Works Department are for their salaries, travelling allowance and batta, which should on no account whatever be obtained from the District Revenue officers.

All sums advanced will be taken to the Debit head 'Famine Advance Account,' which will be cleared by bills to be submitted as hereinafter described. Every officer who receives such advances will keep a daily account of receipts and charges in form No. 1,\* and an individual account in form No. 2.\* The bills to support the

charges in the individual accounts will be either in the form which has been heretofore in use or in such other form as the Collector or Divisional Officer may think best calculated, with reference to the circumstances of each case, to secure a control over the expenditure and to enable him to prepare the bills in the form hereinafter described.

180. Every month, each Divisional Officer will submit a bill, in form 3 appended, to the Collector for all the charges billed for during the preceding month by persons to whom he has made advances and for the charges which he has himself incurred in the same month. He will certify at foot that "the bill has been prepared with reference to charges incurred by subordinate officers from the bills received from them, the accuracy of which he has taken all reasonable means of testing, and that the charges incurred by himself are correct." The bill will be countersigned by the Collector, by whom it should be submitted to the Accountant-General for 'charge to Famine' and 'credit to Famine' Advance Account. The Collector will prepare a similar bill for charges incurred by persons to whom he has made advances or from advances received by himself, which will be similarly treated. Each bill should be accompanied by a statement of particulars of Famine Relief Work expenditure in form 4 and a memorandum of advances and of bills submitted in form 5, appendix VIII.

181. In the foregoing accounts no expenditure of grain will be shown. There will merely be charges incurred for the purchase of grain.

II. The following rules should be adopted for the checking of grain expenditure.

(i) Every officer entrusted with the receipt and expenditure of grain (other than small quantities purchased out of money advances by officers superintending gratuitous relief) should keep an account of quantities received and paid out (form 6), and also a statement of individual account (form 7), so that he may be able, at any moment, to state the quantity expended, and the persons responsible for accounting for the same. All officers who finally expend grain must submit a bill for it to the officer from whom they received the grain, who, after entering the quantity as accounted for in the individual account, will transmit it to the Divisional Officer, unless needed for support of

Advances for outlay on works and gratuitous relief, &c.

How famine advances should be dealt with.

Audit bills to be submitted every month.

Rules for checking grain expenditure.

Stock accounts to be kept. See appendix VIII.

Rules for auditing cash expenditure.

Salaries, &c., of the Civil establishment.

Salaries, &c., of the Public Works Establishments.

Local Fund, &c., charges.

Direct payments from Treasuries to contractors, &c.

his own account to be rendered to an officer from whom he has received grain when it should be forwarded through such officer.

(ii) The forms Nos. 6 and 7, kept at each grain depôt, will constitute the grain stock accounts. Stock should be taken at each such depôt once a fortnight, and for wastage then ascertained separate bills should be sent in (form 8), as well as for quantities wasted on minor consignments of grain to officers for expenditure. It is left to the Collector or Divisional Officer to decide what are regular depôts at which stock should be periodically taken; and it is the duty of these officers to see that grain stock accounts are properly kept, and that all grain expended is duly accounted for. Wastage must be specially admitted by order of the Divisional Officer or Collector.

(iii) The Divisional Officer will keep a special ledger of works (form 9) undertaken in each taluk, in which the works should be numbered in regular series. As reports, bills, or accounts for outlay either in grain or money are received and passed, the particulars should be posted against the work in the ledger, so that the expenditure to date may be ascertained at any time, as well as the balance requiring clearance. When the work is completed, a bill for it should be made out, and a completion certificate obtained. The bill should show the outlay in cash and grain, and the equivalent of the grain in money, arrived at as prescribed in the next rule, and the total cost; and as regards cash outlay, should furnish particulars of the amounts included in the monthly bill sent to the Accountant-General.

(iv) For making out this bill and for comparing the cost of works with the estimate and with the certified value of the work done, the outlay in grain entered against the work must be converted into money. Collectors will keep themselves informed of the quantity and cost of all purchases of grain made in their districts, and as regards grain sent from Madras or elsewhere on account of Government, the cost may be taken at the actual value paid plus the approximate cost of carriage to the districts which Collectors must estimate as nearly as they can. To the sums so obtained, the sums debited in the accounts under the head Cost of Carriage of Grain (one of the details of the Service head Famine Relief) should be added, and the total, divided by the quantity, will give the average cost to be taken for the purpose in question. It is left to Collector's discretion whether to strike averages for the District, the Division, or the Taluk; but it should be done promptly with reference to cost and charges to date, and the rate fixed intimated to the Divisional Officers, and to the Executive Engineer of the District.

(v) Completion certificates must be according to form No. 10, appendix VIII. Bills and completion certificates for all works should be sent to the Collector by the Divisional Officers. Those for works of which the actual cost has been Rs. 1,000 or less will be retained by the Collector; others will be sent on to the Accountant-General.

#### Public Works Department Accounts.

182. The initial accounts of all outlay on relief works in charge of the Public Works Department will be in accordance with the ordinary procedure laid down in the Public Works Code, so far as it is applicable to task works. It is essential, however, that a daily nominal muster roll should be maintained to show the numbers working each day, and also a statement to show the task given to each gang, and the actual work turned out during each period for which payment is disbursed.

183. The muster rolls will show the number of labourers of each class as laid down in section 95 employed daily, in addition to ordinary work details. Each work will have its own roll, and the daily results will be collected as usual for monthly totals. These several results will then be cast into one general statement by each disburser for his individual charge for each week as may be directed by the Superintending Engineer, and the statement forwarded to the Executive Engineer, when they will be collected in a statement for the division.

How the stock should be taken.

Divisional Officer to keep a special ledger of works.

How the outlay in grain should be converted into money.

How Bills and Completion Certificates should be dealt with.

Initial accounts to be in accordance with Public Works Code.

Muster rolls.

184. The several weekly initial statements will be filled in by the subordinates in charge of the works for current month's transactions only, and will be completed for the previous months and up to date by the Executive Engineer, who will furnish details for the monthly progress report and prepare completion reports for the Superintending and Chief Engineer in the usual manner. The primary statements, after being posted by the Executive Engineer into a general statement for his division, will be sent to the Examiner as a work-voucher; the divisional statements or a clear abstract of them, as may be directed, shall be forwarded to the Superintending Engineer for a similar statement for the circle to be sent to the Chief Engineer. Whenever practicable, it will be necessary to keep the accounts under sub-heads of the abstract of the estimate, but Superintending Engineers may, when necessary, lump all minor or unimportant sub-heads (each not exceeding Rs. 500) so as to make the accounting as simple as may be needed under the special circumstances of each work.

185. All outlay on famine relief works will be charged in the books of the Examiner of Public Works Accounts, and will be debited in the first instance to a suspense head 'Famine Relief,' under Imperial or Provincial as the case may be. The outlay shall, month by month, be cleared by the Examiner in auditing the divisional accounts from that suspense head and charged partly to Public Works and partly to the Civil Department under the final head 'Famine Relief.' All the original assignment for these works having been reduced from the Public Works grant, that grant will now be increased month by month by the aggregate of the sums audited and passed as the normal value of the work executed in the previous month for each head of service.

186. The outlay must, in all cases, be classified under 'Normal' and 'Famine,' to allow of the latter being charged off against the proper head of account in the monthly audit, by 'normal' being understood the rates of the work as given in the abstract of the sanctioned estimate. Explanations as to abnormal rates should be given by Executive Engineers based on the high commutation rates for grain and other circumstances which may have contributed to enhance them.

187. The Examiner will forward to Government monthly statements of booked outlay against all relief works in each executive division, and will be responsible for bringing to the notice of Government promptly all delays on the part of Executive Engineers in the submission of their accounts.

188. When grain supplies are required for works carried on under Public Works Officers, the funds may, at the discretion of the Superintending Engineer, be advanced to officers entrusted with the purchase, or to the dealer, and the disbursements dealt with as though for stock. All such supplies will be dealt with under a special sub-head of stock, 'Famine Supplies.' Advances will be debited to 'Stock Purchases' in the first instance, the value of supplies as received in respect of such advances being credited to the Purchase Account and debited to 'Famine Supplies' as stock. Food expended as payment in lieu of wages must be charged off directly to the works on which it is issued. The issues from stock will be at a rate pre-arranged and fixed by the Collector of the district which may, or may not, be the actual rate on the stock books. This issue rate being determined, only quantity need be shown in primary accounts both of works and of stock, the value being worked out at the local head-quarters office. The issuer (storekeeper) will account for the quantity issued, but the Executive Engineer should keep a 'Dr.' and 'Cr.' account, also by quantities, showing the issues from stock on one side, and on the other issues to work-people each month.

189. Surplus grain, &c., which has been debited on first supply to 'Famine Supplies' should, on close of the relief works, be sold under orders of the Superintending Engineer, after consultation with the Collector, the proceeds being credited to 'Famine Supplies'; the balance (value) which will finally stand at debit of this sub-head, the result of issues having been at rates lower than those at which purchases were made, will then be charged off ratably to the works for which the food, &c., were supplied.

Initial statements how to be filled in by subordinates and Executive Engineers.

All outlay how to be charged.

'Normal' and 'Famine' classification.

Examiner to submit monthly statements of booked outlay to Government.

Advances of funds for supplies.

How to be debited.

Sale of supplies on close of relief works.

Early organization of Accounts Establishment necessary.

190. The earliest opportunity must be taken to organize an efficient accounts establishment to meet the exceptional outlay involved. Every disburser must have two clerks, every famine division an accountant, with a staff of clerks to be fixed by the Superintending Engineer. There should also be two special peripatetic accountants attached to each Superintending Engineer's charge, whose duties would be to visit the head-quarters and sub-divisional and subordinate offices, and to see that the initial accounts specially are in order, besides assisting the officers in charge of works to obtain information for their accounts in the readiest as well as in the most correct form.

Temporary appointments made by Executive Engineers.

191. A list of all temporary appointments made by the Executive Engineers in charge of districts should also be submitted every week for the approval of Government. See form H, appendix II.

Trained Public Works Department Accountants to be supplied to Collectors.

192. To aid in the preparation of accounts relating to works carried out under Civil Agency, a trained Public Works Accountant should, at the request of Collectors, be placed at their disposal for employment at head-quarters, and if necessary, a peripatetic accountant should also be supplied to supervise the accounts of minor disbursing agents. In like manner such subordinate agency as may be necessary should also be placed at their disposal for assisting in the execution of minor simple works.

Historical report.

193. Immediately on the termination of the famine, the Chief Engineer will submit to Government, a clear and concise history of the operations of his department.

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No. 244, REVENUE, 9TH JUNE 1896.

## GOVERNMENT OF MADRAS.

### REVENUE DEPARTMENT.

READ—the following letter from DENZIL IBBETSON, Esq., C.S., Officiating Secretary to the Government of India, Department of Revenue and Agriculture (Famine), to the Secretary to the Government of Madras, Revenue Department, dated Simla, the 5th August 1895, No. 1142—6-2:—

I am directed to enclose a memorandum of certain modifications which the Government of India desire should be made in the draft Famine Code received with your letter, No. 686, dated 24th September 1894. It will be observed from paragraphs 20 and 25 of the memorandum that the Governor-General in Council has duly considered the two matters mentioned in paragraph 3 of your letter, and that, though he accepts the views of the Madras Government on the subject of the tasks to be allotted to the various classes of relief workers, he is not prepared to re-open the question of the sufficiency of the minimum ration.

2. The Code, after being corrected in accordance with the instructions conveyed in the accompanying memorandum, and after being duly indexed in compliance with paragraph 16 of this Department's Resolution, No. 35, dated 24th August 1893, should be issued; and I am to request that 31 copies of the Code as issued may be supplied to this Department.

3. You will be addressed separately hereafter in connection with your letter, No. 901, dated 26th December 1894, regarding the application of the principles of the Code to Native States subordinate to the Madras Presidency.

#### ENCLOSURE.

#### MEMORANDUM of Modifications required in the Madras draft Famine Code (1894).

##### CHAPTER I.—General instructions in ordinary times.

1. It should be stated that the prices referred to in section 2 are retail shop prices.
2. Provision should be made for the publication and periodical revision of a schedule of normal rates, as prescribed in paragraph 10 of the Government of India's Circular No. 25-I., dated 10th September 1891. It is suggested that in this schedule a column might be added showing the scarcity rate a rise to which renders necessary a report to the Board under section 2.
3. In section 8 it should be stated that when the figure in column 3 of Statement C (section 11) exceeds 20 per cent. of the population, the programme should show works capable of giving employment to this larger number for three months.
4. With reference to paragraph 6 of the Board's Resolution, No. 156, dated 11th April 1894, the Government of India agree that the village officers in their monthly reports should not show the estimated amount of the grain stocks.

##### CHAPTER II.—General instructions when serious scarcity is imminent.

5. The second sentence of section 17 should be omitted and an order substituted directing that harvest operations must not be interfered with on the ground that the inspection of the tracts affected has not been made.
6. After section 34, the following rule, which is similar to the rule in section 19 of the Bombay Code, should be inserted:—

"When in consequence of the apprehension of imminent and serious scarcity application is made by the local officers for the immediate strengthening of the district staff, the Local Government is empowered to sanction the employment of such additional staff as may appear to be necessary, provided that all such appointments as ordinarily require the sanction of the Government of India or the Secretary of State are reported at once to the Government of India for confirmation."

7. The Code should notice the expansion of ordinary works as a preliminary and test measure when it is apprehended that famine is imminent, and a rule similar to the rule in the Bengal Code, which is reproduced below, may, if the Local Government agrees, be added to the chapter:—

"District officers are required to use their discretion in determining whether there is scarcity or whether famine is imminent. The proper course is, with the first indications of distress, to open one or more test works, according as the area which seems affected is small or large, regulating them strictly according to the provisions hereinafter contained as to relief works. Ordinary works in progress under the District Board or required by it should be opened and should be utilized as test works, wages and the quantity of work to be done being regulated according to the rules for relief works. Employment should be offered to the needy, on the strict condition that the labour is paid for at task work rates, not daily rates, and the wage given does not exceed the famine wage according to the Code. If such test works attract labourers in large numbers, then it may be considered proved that distress exists."

8. The Government of India approve of the proposal in section 16 regarding the opening of ordinary works at other than contract rates, but the necessary arrangements should in such cases be made by the Collector in communication with the officers of the Public Works Department.

#### CHAPTER III.—Duties of Superior Officers.

9. Sections 31, 32 and 34 should be expunged. The question whether any expenditure on famine relief works or on gratuitous relief is Imperial or Provincial is decided by the Provincial Contracts. Under the Provincial Contracts now in force, charges under 33—Famine Relief, are wholly Provincial in all Provinces and Provincial resources must be exhausted before Imperial revenues are indented on.

10. After section 35 add "All such grants of funds as would ordinarily require the sanction of the Government of India or the Secretary of State must be reported at once for confirmation."

11. In section 33 it should be stated that Local and Municipal Bodies are expected to devote (so far as the law allows) towards famine relief all such funds as are not required for absolutely necessary expenditure of other kinds.

The following rule, taken from the Bengal Code, is suggested for adoption:—  
"District Boards must be regarded as forming an integral part of the administration, and it becomes their duty, as it is that of other departments of Government in time of serious scarcity, to subordinate the ordinary objects and methods of their expenditure to the special consideration of saving life. District Boards are the primary agency available for coping with famine, and must be expected in such crises to direct their whole resources, subject only to the maintenance of absolutely necessary works in non-affected tracts, to affording relief. The primary obligation having been carried out, it remains for Government to supplement the resources of Boards if necessary, so as to enable them not only to combat famine, but also to perform their ordinary functions connected with the upkeep of district communications. Before then an appeal is made by the Boards to Government for funds, all possible expenditure beyond that absolutely necessary for bare maintenance and establishment charges should be diverted from non-affected to affected areas and on the opening of relief operations, the district budgets should be remodelled with this object."

12. A general rule should be introduced in this chapter requiring the District Officer to utilize, as far as is practicable, the executive agency of Local and Municipal Bodies (Cf. section 90).

13. Form A of Appendix II, referred to in section 49 (vi) and printed at page 43 of the draft, should contain the extra columns regarding death-rate, &c., suggested in the Government of India Circular No. 7, dated 18th March 1892: this will be more satisfactory than the separate statement on these points prescribed by section 49 (viii).

#### CHAPTER IV.—Division of districts, Circle organization and duties of Circle Officers.

14. The division of the country into relief circles should be utilized, not only as provided in section 76 for purposes of gratuitous relief, but also for general purposes of famine administration, and it is therefore advisable to allude to this division in this chapter and to render Circle Officers liable, as, e.g., in section 4 (d) of the Provisional Code, to serve for purposes other than that of gratuitous relief.

15. As the draft Code contains no general rule for the guidance of District Officers in their treatment of migrants, a section should be added to the following effect:—

"Migrants should not ordinarily be interfered with except (i) when they are obviously too weak to carry out the journey they propose; (ii) when it is known that the place to which they propose to go is unable to support them; (iii) when they are wandering aimlessly. On routes where migration is large, rest-houses should be provided. In treating applicants for relief no distinction should be made between those who come from British territory and those who have migrated from Native States."

#### CHAPTER VI.—Gratuitous Relief.

16. With reference to paragraph 16 of the Board's Resolution of 11th April 1894, mention should be made in section 69, if not in section 61, of the fact that capable persons refusing to labour should be sent to the poor-house (section 81 of Provisional Code).

17. A rule should be entered either in this chapter or in Chapter IX to ensure that all expenditure on the objects mentioned in sections 131 and 133 to 136 should be classed in the returns as gratuitous relief.

18. As there will generally be a certain number of infirm adults who are allowed to stay on the works and receive a minimum wage direct, although they do no work, provision should be made for these in the Code, as otherwise the officer in charge might feel bound to separate them from their own people. The following rule, which is taken from the Bengal Code, may, if the Local Government agrees, be added to this chapter:—

"Infirm persons unfit to work, who apply for relief, shall receive the minimum wage prescribed in section 119, and if dependent on labourers employed on the work, shall be allowed to remain on such work so long as such labourers are so employed."

#### CHAPTER VII.—Famine Relief Works.

19. As no indication is given regarding the manner of appointment and the status of the "officer in charge" of a work, it should be stated that the officer will, *qua* "officer in charge," be appointed by the civil authorities (see Provisional Code, section 35), and that in cases where a Public Works officer is in charge, both of the construction and of the general arrangements, he should, as regards the latter, be under the orders of the civil authorities.

20. With reference to section 99, the Government of India accept the proposal made in paragraph 2 (1) of G.O., No. 685, dated 24th September 1894, that the tasks of B and C labourers should be 75 and 50 per cent. of those required from labourers of class A, but expect that in future famine administration strict attention will be paid to the adequacy of the task imposed on A labourers.

21. There should be a general rule in this chapter that fines should not be such as to reduce the wage below the minimum wage prescribed by section 119: contumacious characters, however, should be liable either to have their wages reduced below the minimum or to be sent to the poor-house.

22. It should also be a general rule that fines are not meant to meet short work due to weakness rather than wilfulness.

23. It should be definitely stated in the Code that infirm adult dependants who cannot work may either receive relief at kitchens under section 67 or be granted allowances as in section 113 (see paragraph 15 of the Government of India's Circular No. 35, dated 24th August 1893).

24. The Code should reproduce the rule printed at the end of paragraph 15 of the Government of India Circular No. 35, dated 24th August 1893, viz., that when the number of dependants and non-working children for whom allowances are granted exceeds 10 per cent. of the number of persons employed, a special explanation should be required from the officer in charge of the works.

In view of difficulties which have been raised in other provinces, it may be noted that the children and other infirm dependants who do work will be entered in column 9 (class D) of the monthly Famine Statement A (page 43 of draft Code): those who do no work will be entered in column 11.

#### CHAPTER VIII.—Wages and Rations.

25. The Government of India have carefully considered the arguments put forward in paragraph 30 of the Board's Resolution, No. 156, dated 11th April 1894, and paragraph 2 (2) of G.O., No. 685, dated 24th September 1894, regarding the rate of minimum ration. They are not, however, prepared to re-open the question of the sufficiency of this ration or to accept any deviation from the scale definitely prescribed in the Provisional Code and in paragraph 9 of the Circular No. 35, dated 24th August 1893. The items of the ration should be prominently stated in the Code and not relegated to the second foot-note on page 24 of the draft.

26. It will be observed that, though the first item of the ration is flour or husked grain, the "grain equivalent" is prescribed by the Government of India in terms of unhusked grain, the depreciation thus caused in respect of the first item being compensated by the liberality of the equivalent in the case of the remainder. The word "husked" must, therefore, be expunged from section 119, as provided for in G.O., No. 32, dated 22nd January 1895.

The statement on pages 67 to 69 should be based strictly on the equivalent prescribed in section 119, without reference to the original ration. No allowance, therefore, for husking and grinding should be made in respect of any part of the ration; and the statements must be

corrected accordingly. As the figures in the table do not depend on the particular grain adopted under section 120 as the basis of the grain equivalent, one table will suffice for all grains.

27. The draft Code omits to notice that in certain cases it is permissible to give a wage calculated on the money value of each item of the ration (see the end of paragraph 11 of the Government of India Resolution of 24th August 1893). This omission should be made good.

CHAPTER XII.—*Medical and Sanitary Rules.*

28. A section should be introduced on the lines of section 125 of the Provisional Code regarding the decision of matters in which the medical officers hold different views from those who are not medical officers.

CHAPTER XIII.—*Accounts.*

29. It is suggested that before this chapter is issued it should be examined by the Accountant-General and the Public Works Department, so as to ensure the absence of technical error.

ORDER—No. 244, Revenue, dated 9th June 1896.

Miscellaneous.

Communicated to the Board of Revenue (Revenue Settlement, Land Records and Agriculture) with the request

that a proof copy of the draft Famine Code revised with reference to the instructions contained in the memorandum forwarded by the Government of India with its letter read above and indexed with reference to paragraph 2 thereof may be submitted to Government at an early date.

2. With reference to paragraph 29 of the memorandum, Chapter XIII of the draft Code will be forwarded to the Public Works Department and the Accountant-General for scrutiny.

(True Extract.)

Ag. Secretary to Government.

To the Board of Revenue (Revenue Settlement, Land Records and Agriculture).  
 „ the Public Works Department (with Chapter XIII of the Code).  
 „ the Accountant-General (with Chapter XIII of the Code).

Exd. C. M. Brisson.

70 Copies.