

ERS.

Date.

Public Works (1897) Department

G.O., No. 535 W

DATED 24. February 1897

[Despatch Abstract.]

Letter for Revenue Relief Purposes: Pro: Revenue
Dept passing orders in regard to the obtaining
and provision of —, and laying down the
method in which the expenditure already in-
curred should be dealt with Co. m. & Office
of the Dept. for guidance —

— Current No: 1781

Spare copies

G.O., No. 133, 8th February 1897.

Communicated to
the officers of the Department
for information and
guidance

On
May 2 To L. Es.
The Engr. P. W. Hunt
" Co. A. to Genl
" Co. E. for Irrigation

Funds for Famine Relief Purposes.

Passing orders in regard to the obtaining and provision of — and laying down the method in which the expenditure already incurred should be dealt with.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

ORDER—No. 133, Financial, dated 8th February 1897.

It has lately come to the notice of His Excellency the Governor in Council that the orders contained in section 38 of the Famine Code relating to the obtaining and provision of funds for famine relief purposes have not been fully attended to, and that in consequence of this neglect much confusion has arisen and local funds are being drawn on to an extent which it is unlikely that they will be able to meet and in a manner which is not, in the opinion of His Excellency the Governor in Council, desirable or in strict accordance with law. His Excellency the Governor in Council therefore resolves to call the attention of all officers concerned to the procedure to be adopted in this matter in future and to lay down the method in which the expenditure already incurred should now be dealt with.

2. It is a fundamental principle of the relief scheme of the Famine Code that the Collector is the officer to whom Government looks for the initiation and control of all famine operations, and it is not expedient that his action at any point should be controlled by any authority other than Government. It is necessary that the funds which he may require should, in the first instance, be provided for from Provincial resources which must be replenished by transfers from Local Funds so far as available, or, if necessary, by grants from Imperial revenues.

Under sections 37 and 38 of the Famine Code the first step is for the Collector to frame an estimate of the funds required for each kind of work to be placed at the disposal of the Public Works Department or of himself and to obtain the funds and sanction for expenditure, and under section 108 no work should be undertaken without estimate and distinct appropriation being made by proper authority. Only with a view to ascertain what aid can be obtained from Local or Municipal Funds is it necessary, under section 33, that their budgets should be remodelled on the opening of relief works. This procedure does not seem to have been adopted in any case and the result has been confusion especially in regard to works.

3. When works are originally started as "relief works," funds must, under section 37, have been provided for them either in favour of the Public Works Department or of the Collector, from whatever source, as shown in section 38, the fund may ultimately be contributed. Expenditure on such works will be accounted for either in the Public Works Department or in the books of the Accountant-General according as the Public Works Department or the Collector is in charge of them. If started by the Collector but made over to the Public Works Department, the balance of the grant for the work must be transferred to that department and all subsequent expenditure booked in that department. The most ordinary case, however, in regard to works is that at the beginning of distress ordinary works are expanded into relief works. Such ordinary works are, it may be said, invariably either Provincial or Local Fund or Municipal, but from the time they are declared "relief works" expenditure on them should be regarded as Provincial to be accounted for either in the Civil Department, or, if taken charge of by it, in the Public Works Department.

4. Government has adopted the policy of placing, as far as possible, all relief works under the Public Works Department. Directly the work is declared a "relief work" and is taken charge of by the Public Works Department, the Collector should, if this has not already been arranged for, request Government to place all

further funds that may be required for prosecuting operations at the disposal of that department, in which the further expenditure will be incurred, accounted for and recorded. The account procedure will be that for the carrying out of works by the Public Works Department as laid down in the Famine Code.

In G.O., No. 668, dated 25th November 1896, Government have laid down that while the Public Works Department should take charge of construction, the Collector should pay the gangs. In order that the payments made by the officers appointed by him as paymasters on the works may be properly accounted for in the Public Works accounts, it is necessary that they be regarded as Public Works disbursers and obtain funds from the Public Works Department under the rules in force in that behalf. If such paymasters have sufficient leisure there will be no objection to entrusting them with the duty of aiding in the general relief charge of the work. So much of G.O., No. 57, dated 28th January 1897, as conflicts with the above view is cancelled.

5. When a local fund ordinary work is expanded into a relief work and is left as such under the charge of the Local Fund Engineer, that officer's services must be regarded as placed at the disposal of the Collector, who will obtain the necessary funds from the Civil Department and account for them to the Accountant-General as Provincial expenditure.

6. It has, as above said, occurred that famine expenditure has on the first occurrence of distress been irregularly incurred and recorded. To minimise this risk and to remedy existing defects, those cases which present any difficulty are dealt with below:—

(a) Expenditure in relief of famine which in fact has been incurred by *Presidents of District Boards* in connection with famine upon ordinary, test, or relief works will, for the present, remain upon the local books, if at no time the work has been carried out under Public Works Department supervision. Where, however, Public Works Department supervision has been given, then the entire expenditure on the work from the date the supervision was given will be transferred to the Public Works Department books. The Accountant-General and the Examiner, Public Works Accounts, will arrange to give effect to these directions.

(b) Expenditure in relief of famine on ordinary, test, or relief works which has been incurred by the Collector either without the assistance of the Local Fund Engineer or with his assistance after the work under his charge has become relief, will be recorded in the civil books. If, at any time, the supervision of the Public Works Department is introduced, then, as above laid down, the expenditure will be removed into the Public Works Department books from the date upon which its supervision was introduced.

(c) Expenditure in relief of famine on ordinary, test, or relief works initiated as such by the Public Works Department will, of course, be recorded upon its books in addition to any of the expenditure alluded to above in (a) or (b) as being debitable to it.

(d) All other famine expenditure, from whatever source met and however in the first instance recorded, will be regarded as that of the Collector and classified in the civil books—all necessary adjustments being made.

7. It is too late for the Local Fund or Municipal Budgets to be remodelled locally so as to conform to existing financial facts. This work will now be undertaken in the Government Office upon the lines laid down in section 33 of the Famine Code. Allowance will first be made for all famine expenditure which is under these orders to remain in the local books or which will be incurred, it may be incorrectly, until the end of March. Then account will be taken of future unavoidable ordinary expenditure and a sufficient sum be provided (from Provincial, if necessary) as a working balance. If there is a surplus, it will be credited to Provincial. If there is a deficit, a grant will be made from Provincial to cover the deficit.

8. In regard to next year the Local Fund Budgets will be modelled similarly so as to curtail all works that can be postponed and all expenditure that can be transferred to affected areas within the same district; and after making an allowance for a working balance, the difference will be credited to Provincial for famine relief in that district.

9. It may be that, under the orders set out in the above two paragraphs, expenditure properly debitable to Local is borne by Provincial, or conversely that Local Funds have been called upon to bear what they are not legally bound to bear. If so, the necessary adjustments between Local and Provincial will be considered hereafter and carried out in the accounts of the current and ensuing year, so that transfers from Local to Provincial may not exceed in amount the total of the relief expenditure, which may be incurred on objects which are properly provided for from Local Funds as by law regulated.

10. All questions relating to famine finance will be dealt with in the Financial Department. Orders will issue in the Local and Municipal Department only in regard to the recasting of the budgets referred to in paragraphs 6, 7 and 8 and as to the final adjustment as between Provincial and Local referred to in paragraph 9.

(True Extract.)

Abhnapp
for Chief Secretary.

To the Departments of the Secretariat.
„ Collectors of Famine Districts.
„ Accountant-General.
Editors' Table.

Government {1897} of Madras.
FINANCIAL.

Recd.

Enclosures

1897.

Regd.

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G.O., No. 133, 8th February 1897:

N^o 535W d/24.2.97.

Communicated to the
officers of the Department

FEBRUARY. For information and guidance

(2) D. M. C.

W

To SES
Examiner P. W. Accounts
C. A. to Govt
C. E. for Surveys

Funds for Famine Relief Purposes.

Passing orders in regard to the obtaining and provision of — and laying down the method
in which the expenditure already incurred should be dealt with.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

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2. It is a fundamental principle of the relief scheme of the Famine Code that the Collector is the officer to whom Government looks for the initiation and control of all famine operations, and it is not expedient that his action at any point should be controlled by any authority other than Government. It is necessary that the funds which he may require should, in the first instance, be provided for from Provincial resources which must be replenished by transfers from Local Funds so far as available, or, if necessary, by grants from Imperial revenues.

Under sections 37 and 38 of the Famine Code the first step is for the Collector to frame an estimate of the funds required for each kind of work to be placed at the disposal of the Public Works Department or of himself and to obtain the funds and sanction for expenditure, and under section 108 no work should be undertaken without estimate and distinct appropriation being made by proper authority. Only with a view to ascertain what aid can be obtained from Local or Municipal Funds is it necessary, under section 33, that their budgets should be remodelled on the opening of relief works. This procedure does not seem to have been adopted in any case and the result has been confusion especially in regard to works.

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4. Government has adopted the policy of placing, as far as possible, all relief works under the Public Works Department. Directly the work is declared a "relief work" and is taken charge of by the Public Works Department, the Collector should, if this has not already been arranged for, request Government to place all

further funds that may be required for prosecuting operations at the disposal of that department, in which the further expenditure will be incurred, accounted for and recorded. The account procedure will be that for the carrying out of works by the Public Works Department as laid down in the Famine Code.

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5. When a local fund ordinary work is expanded into a relief work and is left as such under the charge of the Local Fund Engineer, that officer's services must be regarded as placed at the disposal of the Collector, who will obtain the necessary funds from the Civil Department and account for them to the Accountant-General as Provincial expenditure.

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Government { 1897 } of Madras.
FINANCIAL.

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No. 133, FINANCIAL, 8TH FEBRUARY 1897.

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(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Departments of the Secretariat.
,, Collectors of Famine Districts.
,, Accountant-General.
Editors' Table.

Recd.

Regd.

1897.

Enclosures

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G.O., No. 133, 8th February 1897.

FEBRUARY.

Funds for Famine Relief Purposes.

Passing orders in regard to the obtaining and provision of — and laying down the method in which the expenditure already incurred should be dealt with.

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(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Departments of the Secretariat.
" Collectors of Famine Districts.
" Accountant-General.
Editors' Table.

Ed. C. M. Thambaswamy

Government {1897} of Madras. FINANCIAL

Recd.

Regd.

1897.

Enclosures

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G.O., No. 164, 18th February 1897.

536 W 11 24-2-97
Communicated to
the officers concerned
in continuation of G.O.
FEBRUARY. N^o 535 W dated 22-1-97

(sd) D.C.
W
b.c. for Irign
b.c. for Rys
S. to I, II & III Circles.
Examr. P. R. Accts.

Famine Estimates.

Passing orders on the — framed by the several departments concerned, calling for more accurate estimates, and addressing the Government of India on the financial position of the Government of Madras after providing 22.07 lakhs for famine relief.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

Read—the following papers :—

G.O., No. 750, Revenue, dated 26th December 1896.

ABSTRACT.—Communicating revised orders of the Government of India regarding the classification of charges under “33. Famine Relief.”

G.O., No. 12, Revenue, dated 8th January 1897.

ABSTRACT.—Communicating orders of the Government of India regarding the ordinary budget system being applied to the control of famine expenditure, requesting information regarding the extra grants made or anticipated from Local and Provincial balances, and calling for early proposals for the necessary grants from Imperial, if Local or Provincial balances are not available.

Letter from the Accountant-General, No. 333, dated 28th January 1897.

“ “ “ “ 351 “ 30th “
“ “ “ “ 354 “ 1st February “

Office-note to the Revenue, Local and Municipal, and Public Works Departments, No. 271, dated 2nd February 1897.

From R. A. GAMBLE, Esq., Under Secretary to the Government of India, Finance and Commerce Department, to the Secretary to the Government of Madras, dated Calcutta, the 2nd February 1897, No. 550-A.

I am directed to request that, with the permission of His Excellency the Governor in Council, you will inform the Government of India by a letter, which will reach me on the 1st of March, what figures the Government of Madras finally, on the latest information then available, recommend to be entered in the revised estimates for 1896-97 and the budget estimates for 1897-98 for expenditure under 33. Famine Relief, the figures being distributed between the Civil and the Public Works Departments. I am to explain that the Government of Madras will not be held bound to restrict their expenditure within the figures furnished, if unfortunately greater expenditure should be found to be necessary. The Government of India desire to enter in the estimates the most probable and not the maximum possible figures. Any alteration in the figures entered in the letter may be communicated by a telegram on the 1st of March.

2. I am also to request that, on the 10th February, you will inform the Accountant-General of your province what figures he should enter in his revision on that date of the estimates based on information available on that date, in order that the figures he enters in resubmitting the estimates may be as nearly correct as may be.

Copy forwarded to the Accountant-General, Madras.

Office note from the Revenue Department, dated 3rd February 1897.

Office note from the Public Works Department, No. 739-C., dated 5th February 1897.

Office note from the Local and Municipal Department, No. 3, dated 9th February 1897.

Furnishing estimates of Famine expenditure for the current and ensuing years.

G.O., No. 133, Financial, dated 8th February 1897.

ABSTRACT.—Passing orders in regard to the obtaining and provision of funds for famine relief purposes and laying down the method in which the expenditure already incurred should be dealt with.

Letter from the Accountant-General, No. 453, dated 9th February 1897.

ABSTRACT.—Submitting the information collected by him, and offering observations as to ways and means for meeting famine expenditure.

Telephonic messages to the Accountant-General, dated 10th and 11th February 1897.

Memorandum to the Accountant-General, No. 382, dated 12th February 1897.

Telegrams to the Collectors of famine districts, dated 13th February 1897.

Statement from the Accountant-General, dated 13th February 1897.

ORDER—No. 164, Financial, dated 18th February 1897.

The Government observes that the estimates of Famine expenditure for the current and ensuing years, embodied in the papers read above and reproduced in Appendix A to these proceedings, appear to have been framed with reference to the *maximum* outlay anticipated in each department and not to the probable *actual* expenditure as required by the Government of India. The Government considers that it will be sufficient for the present to provide in the Civil and Public Works estimates the amounts shown in Appendix B,—the redistribution of the figures as between the Civil and Public Works departments, as well as the correct classification of details, being left for future determination when the final issues of the Civil estimates are printed.

2. Meanwhile, the Accountant-General will be requested to communicate any further information he may have to the Collectors of the affected districts, who have already been instructed to hold an immediate consultation with the Superintending Engineers and the District Boards concerned, and forward to the Accountant-General, without fail before the 22nd instant, a more accurate forecast of famine expenditure for the current and ensuing years, classified strictly in accordance with the form prescribed in paragraphs 6 and 7 of the Government of India Resolution in G.O., No. 750, Revenue, dated 26th December 1896, and the principles laid down in G.O., No. 133, Financial, dated 8th February 1897. The Accountant-General will then arrange to furnish a consolidated statement in the same form for the consideration of Government. The figures finally approved will be forthwith communicated to the Collectors concerned, who should then telegraph to Government before the 27th February any changes considered to be absolutely necessary.

3. All famine outlay incurred from and after the 1st February 1897 will, for the present, be recorded in the Provincial accounts, the question of readjustment by means of Contributions as between Provincial and Local being reserved for future consideration on the closure of the famine accounts.

4. The Accountant-General estimates that with a provision of 8.07 lakhs under 33. Famine Relief, the revised estimates of expenditure under Local and Provincial

1896-97. Expenditure.	San- tioned grant.	Latest revised estimate.	Probable excess.	Estimated closing balance.
Local	LAKHS. 124.07	LAKHS. 126.84	LAKHS. 2.77	LAKHS. 41.17
Provincial	342.93	343.72	.79	22.80
Total	467.00	470.56	* 3.56	† 63.97

services will probably exceed the sanctioned allotments of the current year by 3.56 * lakhs; re-appropriations are therefore impossible and the sanction of the Government of India will be obtained for an extra grant from Local and Provincial balances † to meet the excess now anticipated, the bulk of which can be met from the surplus of 2.80 in the Provincial balance over the prescribed minimum.

5. For 1897-98, it is estimated that the closing balance under Incorporated Local funds will be reduced from 44.17 at the beginning of the current year to 37.24, although no more than .75 has been provided for famine outlay. The Provincial closing balance is expected to stand at minus 5.16 lakhs, assuming that the approximate estimate of 14.00 for famine relief will prove sufficient and that no more than 8.43 will be assigned as the Imperial contribution for the year. This small assignment was originally proposed by the Government of India, when Provincial finances were considered to be in a most flourishing condition and before any impending scarcity was apprehended. Even if the full amount (28.60), applied for by this Government as the irreducible minimum under purely normal conditions, were sanctioned, the estimated closing balance would stand at 15.01, or five lakhs below the prescribed minimum. Several local boards in the affected districts expect therefore the large famine outlay in the two years of 22.07 and the probable loss under Land Revenue (Provincial) of over 8 lakhs,—which are by no means maximum figures,—the reduction of the Imperial assignment by even so small a sum as 3.94 (32.54—28.60), at the commencement of the next contract period, cannot but be regarded as a serious embarrassment, and the Government of India will again be addressed regarding the gloomy aspect of the financial position under existing abnormal conditions.

[Here enter letter No. 165, Financial, dated 18th February 1897.]

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Accountant-General.
„ all departments of the Secretariat.
„ Collectors of Famine districts.
Editors' Table.

Exd. C. M. Thumbarwamy.

[Appendix.

DEPARTMENTAL estimates of Famine expenditure compared with the Accountant-General's figures and the amounts now adopted.

Revised estimate, 1896-97.											Budget estimate, 1897-98.				
Revenue Department.	Public Works Department.		Local and Municipal Department.		Accountant-General.		Amount already sanctioned or applied for.		Figures now adopted.	Revenue Department.	Public Works Department.	Local and Municipal Department.		Accountant-General.	Figures now adopted.
	Provincial.	Local.	Provincial.	Local.	Provincial.	Local.	Provincial.	Local.				Provincial.	Local.		
Civil Officers— Salaries and Establishments.															
Ganjum ..	..	..	..	..	..	..	..	..	15	20	..	..	..	A 6.63	30
Vizagapatam ..	..	..	..	..	..	..	..	..	80	..	..	..	..	..	150
Godavari and Kistna ..	..	..	..	..	..	..	..	..	05	..	..	..	..	..	50
Bhadrachalam ..	..	..	..	..	..	..	..	..	15	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..	..	05	..	..	..	..	..	10
Bellary ..	..	..	..	..	..	..	..	..	35	03	..	..	..	1.10	50
Kurnool ..	..	..	..	..	..	..	..	..	80	71	..	..	..	90	100
Cuddapah ..	..	..	..	..	..	..	..	..	60	27	..	..	..	88	60
Total ..	3.45	1.34	2.20	1.34	3.24	75	1.83	1.18	4.55	2.75	..	3.59	86	10.92	150
Public Works Department— Salaries and Establishments.															
I Circle. { Ganjam ..	D ..	..	..	..	..	..	..	..	20	..	D ..	..	..	2.29	150
Vizagapatam ..	..	..	..	..	..	..	..	..	15	..	..	..	..	..	50
Kistna ..	..	..	..	..	..	..	..	..	02	..	G 1.68	..	..	..	1.68
Nellore ..	..	..	..	..	..	..	..	..	25	..	..	..	..	..	25
Godavari (Bhadrachalam) ..	..	..	..	..	..	..	..	..	30	40	..	..	..	..	50
Anantapur ..	..	..	..	..	..	..	..	..	30	3.50	..	1.06	..	1.20	297
Bellary ..	..	..	..	..	..	..	..	..	160	80	..	..	..	2.50	50
Kurnool ..	..	..	..	..	..	..	..	..	40	1.60	..	..	..	50	297
Cuddapah ..	..	..	..	..	..	..	..	..	60	1.60	..	..	..	50	50
Total ..	3.75	1.78	2.00	1.78	3.42	..	39	48	352	630	E 4.69	F 1.96	..	6.99	800
Total— Salaries and Establishments.															
Ganjum ..	..	..	..	..	..	..	..	..	15	20	..	..	..	31	30
Vizagapatam ..	..	..	..	..	..	..	..	..	100	..	..	..	..	H 8.92	300
Godavari and Kistna ..	..	..	..	..	..	..	..	..	15	..	..	..	..	..	100
Bhadrachalam ..	..	..	..	..	..	..	..	..	30	43	..	..	..	..	1.68
Anantapur ..	..	..	..	..	..	..	..	..	65	..	..	..	..	..	35
Bellary ..	..	..	..	..	..	..	..	..	2.65	4.21	..	8.85	35	230	100
Kurnool ..	..	..	..	..	..	..	..	..	100	1.07	..	1.10	31	3.40	3.57
Cuddapah ..	..	..	..	..	..	..	..	..	1.95	3.14	..	60	20	88	100
Total ..	7.20	3.98	2.00	3.98	6.66	75	2.22	1.66	8.07	9.05	4.69	5.55	86	17.91	200
Total ..															14.00

E.—Including 50 already given for roads from Provincial, but utilised for famine relief works.
F.—Stylish Local Fund relief works, but not included in the programme of ways and means.
G.—Minor Irrigation works.
H.—Reduced by 4.91 in the covering letter.

* Excluding Ganjam establishment which is shown in next line.
A.—Including salaries and establishment.
B.—Exclusive of .05 shown against Municipal funds by the P.W.D.
C.—For flood damages.
D.—Exclusive of establishment charges.

33. FAMINE RELIEF.																
Revised Estimate, 1896-97.																
Budget Estimate, 1897-98.																
CIVIL OFFICERS.																
	Ganjam.	Vizagapatnam.	Goddavari and Krishna (Bhadrachalam).	Anantapur.	Bellary.	Kurnool.	Cuddapah.	Total.	Ganjam.	Vizagapatnam.	Goddavari and Krishna (Bhadrachalam).	Anantapur.	Bellary.	Kurnool.	Cuddapah.	Total.
1. Salaries, establishments and contingencies ..																
2. Relief works in charge of Civil Officers—																
(a) Communications ..	·05	..	..	·02	·05	·05	·03	·20	·10	·05	..	·05	·10	·03	·05	·38
(b) Miscellaneous Public Improvements ..	·85	·05	..	·15	·45	·33	·10	1·43	·45	·25	..	·25	·32	·32	·30	1·89
(c) Irrigation ..	..	..	..	·01	·01	·05	·01	·08	..	..	..	·01	·01	·01	·01	·04
4. Relief to people employed otherwise than on famine relief (Relief to weavers) ..	·20	..	..	·12	·43	·10	1·15	2·00	·80	·10	..	·10	·50	·20	1·10	2·30
5. Gratuitous relief—																
(a) Given in Government institutions ..	·25	..	·05	·04	·10	·05	·02	·51	·65	·15	·10	·17	·10	·05	·02	1·24
(b) " at the houses of the people ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) " in other ways ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Miscellaneous—																
(a) Flood damages ..	..	..	·15	..	·01	·01	·01	·15	..	..	..	..	..	..	..	..
(b) Others ..	..	..	..	·01	·01	·01	·01	·04	..	..	..	·01	·01	..	·01	·03
Total, Civil Officers ..	·85	·05	·20	·35	1·10	·60	1·40	4·55	1·50	·55	·10	·60	1·12	·63	1·50	6·00
PUBLIC WORKS DEPARTMENT.																
3. Relief works in charge of Public Works Department—																
(a) Communications ..	·20	·15	·25	·30	1·50	·36	·55	3·31	1·50	·50	·25	·50	2·47	·45	·40	8·07
(b) Miscellaneous Public Improvements ..	..	..	..	..	·10	·04	·05	·21	..	..	..	..	..	·05	·10	1·93
(c) Irrigation ..	..	..	·02	..	..	..	..	..	..	..	..	..	..	..	..	..
(d) Construction of Railways ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total, Public Works Department ..	·20	·15	·27	·80	1·60	·40	·60	3·52	1·50	·50	1·93	·50	2·57	·50	·50	8·00
Grand Total, 33. FAMINE RELIEF ..	1·05	·20	·47	·65	2·70	1·00	2·00	8·07	3·00	1·05	2·03	1·10	3·69	1·13	2·00	14·00

* Details should be furnished as in the Accountant-General's circular.

† Including .76 for Local Fund works.

‡ Wholly Provincial.