

Public Works (1897) Department.

G.O., No. 639 W

DATED 5th March 1897

[Despatch Abstract.]

Funds for famine relief purposes: Pro: L. S. M.
Dept. Comtg: with remarks to the Board, Amman
Pro: in regard to the obtaining and provision of -
laying down the method in which the ~~material~~ expen-
diture already incurred should be dealt with
Recorded with reference to G.O. No. 535 W. of 24. 2. 97.

1 Copy for No. 2586 & 24-3-97

BACK PAPERS.

FURTHER PAPERS.

Public Works (1897) Department

Government { 1897 } of Madras.

LOCAL AND MUNICIPAL.

Current No. 2055

Recd. { 24-2 - } 1897.
Regd.

Enclosures

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G.O., No. 352 L., 18th February 1897.

FEBRUARY.

Recorded with
reference to G. O. No.
535W of 24 July 1948

1/3/47

Gen. W. a 2 6/3/97

Funds for Famine-relief Purposes.

Communicating to all District Boards Government Order, Financial Department, 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; and requesting the Accountant-General to report, in the first week of March next, the total expenditure incurred from Local Funds on famine-relief works up to the end of February in the affected districts and the amount thereof transferred to the Public Works Department books.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

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

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.

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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.)

(Signed) J. F. PRICE,
Chief Secretary.

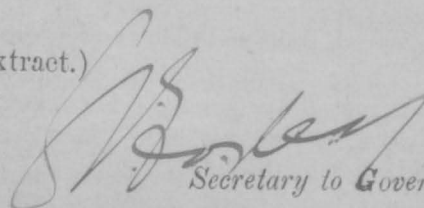
To the Departments of the Secretariat.
,, Collectors of Famine Districts.
,, Accountant-General.
Editors' Table.

ORDER—No. 352 L., dated 18th February 1897.

Communicated to all District Boards.

2. The Accountant-General will be requested to report, in the first week of March next, the total expenditure incurred from Local Funds on famine-relief works up to the end of the current month in the affected districts and the amount thereof transferred to the Public Works Department books with reference to paragraph 6 (a) of the Government Order read above.

(True Extract.)


Secretary to Government.

To all Presidents of District Boards.
,, the Accountant-General.
,, the Public Works Department.
,, the Financial Department.

14/2

Exd. A. Raith.

Government { 1897 } of Madras. LOCAL AND MUNICIPAL.

Recd.

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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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(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.

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(True Extract.)

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„ Accountant-General.
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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.)

(Signed) J. F. PRICE,
Chief Secretary.

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

ORDER—No. 352 L., dated 18th February 1897.

Communicated to all District Boards.

2. The Accountant-General will be requested to report, in the first week of March next, the total expenditure incurred from Local Funds on famine-relief works up to the end of the current month in the affected districts and the amount thereof transferred to the Public Works Department books with reference to paragraph 6 (a) of the Government Order read above.

(True Extract.)

G. S. FORBES,
Secretary to Government.

To all Presidents of District Boards.
,, the Accountant-General.
,, the Public Works Department.
,, the Financial Department.