

Public Works (1897) Department.

G.O., No. 700 W

DATED 10 March 1897

[Despatch Abstract.]

Lamine Relief: Pros: Revenue Dept re-
cording Board's Pros: Compts: to Collectors
letters from the Accountant General regarding
the classification of expenditure on account
of —, Compts to the officers concerned

12/3/97

BACK PAPERS.

FURTHER PAPERS.

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

Public Works (1897) Department.

CURRENT No. 2339

From
The Revenue Department

Order No 700 WA 10-3-97

No. 1148

Communicated to the
officers concerned.

Dated 26th February 1897.

Received 5-3-97

Registered 5-3-97

Enclosures one

Spare copies

SUBJECT.

Recording Board's Proceedings
Communicating to Collectors
letters from the Accountant -
General regarding the Classi-
fication of Expenditure on
account of relief charges.

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FURTHER PAPERS.

BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), 12TH FEB. 1897, No. 128.

PROCEEDINGS OF THE BOARD OF REVENUE
(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

READ—again Proceedings of the Board of Revenue (R.S., L.R. and Agri.), dated 29th January 1897, No. 736.

ABSTRACT.—Forwarding to the Accountant-General returns of famine expenditure in Form N for December 1896.

READ—the following letter from F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 8th February 1897, No. 436 :—

In returning herewith the statements of audited famine expenditure and advances received with Board's Proceedings, dated 29th January 1897, Mis. No. 736, I have the honour to observe that the detailed heads prescribed by the Government of India in its Resolution, No. 5299-A., dated 16th December 1896, should have been adopted by the Collectors of Bellary, Anantapur and Kurnool in the preparation of the statement of expenditure (Form N) instead of those given in the Famine Code.

I would also point out that, under recent orders from the Comptroller-General, all advances drawn for famine-relief expenditure are to be shown under one or other of the heads under "33. Famine Relief" and not as "Advances." Under this arrangement, the distinction between audited and unaudited expenditure must drop and statement Form N of Appendix II to the Famine Code should show details of the amounts drawn from the Treasury, and not details of audited expenditure only, as prescribed in section 47 (11) of the code. In the objection books of my office, however, the amounts drawn will be held under objection until they are properly accounted for or until the amounts are adjusted.

Further, for the statements to be capable of check in my office, they must be for the financial month, and the figures in them should agree with the debits in the Treasury accounts.

Treasury accounts.

In this connection, I would observe that advances to weavers and for seed-grain, which under the instructions from the Comptroller-General above referred to are required to be debited to the head "Relief to people employed otherwise than on relief work" (*vide* my Circular No. IV of 28th January 1897, a copy of which is enclosed) will be finally removed from my objection books only on credits appearing in the Treasury accounts on account of the sale-proceeds of the articles taken over from the weavers, or of recoveries that may be effected from them in cash. The expenditure out of such advances, viz., purchase of raw materials, wages, cost of contingencies and establishments should be shown by Collectors in the accounts maintained by them for the record of the different stages of the expenditure, but are not taken into account by my office and should not be shown as credits in the statement of advances appended to Form N.

In the statement of advances submitted by the Collector of Bellary, a credit of Rs. 6,438-3-10 is shown under "Advances to weavers." This is incorrect, as from the bills received the expenditure appears to be of the nature referred to in the above paragraph, and does not represent any realization of cash.

The Collectors concerned should be required to submit without delay revised statements prepared in the light of the above remarks.

ENCLOSURE.

From F. C. HARRISON, Esq., Officiating Accountant-General, Madras, to all Collectors and Treasury Officers, dated Fort St. George, 28th January 1897, Circular No. IV.

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

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

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

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

4. Charges indirectly due to famine, such as those specified in the margin, are debitable to the departments concerned, and not to 33. Famine relief." But Public Works expenditure which is controlled and managed under the conditions applicable to famine relief works should be charged to "33. Famine relief," whether or not the work is one which would, at sometime or other, have to be undertaken irrespective of famine. In this connection it will be observed that all expenditure chargeable to "famine relief" which is incurred under the control and management of officers of the Public Works Department should be brought to account directly on the books of that department.

1. Compensation to Government servants for dearness of provisions.
2. Extra travelling allowances to Police, Medical or other officers.
3. Pay of additional Medical officers.
4. Extra hospital accommodation.
5. Public works undertaken in consequence of the occurrence of famine, but not directly for the employment of famine-stricken people and not therefore treated as relief works. In this case any expenditure in excess of normal rates due to the employment for relief purposes of unskilled and unprofitable labour will be transferred to "famine relief."

to account directly on the books of that department.

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

6. Under the above arrangement, therefore, advances for relief operations will be debited at once to one of the detailed heads under "gratuitous relief" in the Treasury accounts. The payments will subsequently be adjusted, if necessary, to the debit of the proper minor and detailed heads on the submission by Collectors of bills (with necessary sub-vouchers) in Form 3, Appendix VIII of the Famine Code, accompanied by statements in Forms 4 and 5 and an alteration memorandum proposing the necessary transfer to the proper heads. In the statements (Form 3) the heads given in items 2 to 5 against paragraph 2 *supra* should be adopted in lieu of those in Bill Form 3 of the Famine Code.

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

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

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

10. In addition to the submission of the bills referred to in paragraph 6 in adjustment of the amounts drawn, Collectors should forward to the Board of Revenue, for transmission to this office, monthly statements of audited expenditure and of the amounts drawn in advance for such expenditure in Form N, Appendix II of the Famine Code, the revised minor and detailed heads being adopted in the preparation of the statement of expenditure.

READ—also the following letter from F. C. HARRISON, Esq., Offg. Accountant-General, to the Secretary to the Commissioner of (Revenue Settlement, Land Records and Agriculture), dated Fort St. George, 8th February 1897, No. 324-L.F.I.-A.:—

With reference to paragraph 2 of your Proceedings, dated the 25th January 1897, No. 57, Press, I have the honour to state that expenditure upon works by Local Funds undertaken in times of distress can be of the following classes. I note against each the appropriate classification in accounts. The same principle will be applied to the classification of similar expenditure when incurred in the Civil and Public Works Departments.

Classification approved by the Comptroller-General.

(a) Expenditure already budgeted for and in course of execution to which the conditions ruling in the case of test works are not applied.

45. Civil works or the ordinary head applicable.

(b) Expenditure as above to which the conditions of test works are applied (*cf.* section 17 and second paragraph of section 57, Madras Famine Code).

As above up to application of test conditions. Afterwards 33—Famine relief.

(c) Expenditure already budgeted for, but expanded beyond contemplated limits—

(i) under ordinary conditions;

45. Civil works or the ordinary head applicable.

(ii) under test-work conditions.

33. Famine relief.

(d) Expenditure not budgeted for but undertaken in consequence of famine, but not directly for the employment of famine-stricken people (*e.g.*, expenditure similar to that alluded to in paragraph 5-I., Government of India, No. 5299-A, Financial, dated the 16th December 1896). By this class, I understand any expenditure indirectly averting or alleviating distress, but not necessarily carried out by famine workers, and to which test work conditions are not applied.

45. Civil works or the ordinary head applicable.

4 BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), 12TH FEB. 1897, No. 128.

Classification approved by the Comptroller-General.

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| (e) Expenditure as above to which test-work conditions are eventually applied. | 33. Famine relief so soon as test work conditions are applied. |
| (f) Expenditure not budgeted for, but started as test works and eventually— | 33. Famine relief. |
| (i) dropped as no famine occurs, or; | |
| (ii) converted into relief works. | |
| (g) Expenditure started <i>ab initio</i> as relief works. | 33. Famine relief. |

2. The question raised in paragraph 3 of the Proceedings under reference will be replied to separately.

RESOLUTION—dated 12th February 1897, No. 128.

Communicated to Collectors for information and guidance.

2. Collectors of affected districts are requested to submit revised N statements, prepared as directed in the Accountant-General's letter, No. 436, dated 8th current, at a very early date.

3. The instructions given in the Accountant-General's letter, No. 324, dated 8th idem, should be carefully observed. A special reference has been made to the Accountant-General regarding the proper manner of dealing with charges incurred on the relief of weavers at work in their own trade.

(True Copies and Extract.)

(Signed) R. V. SRINIVASIAH,
Secretary.

(True Copy.)

(Signed) P. GOVINDA MENON,
Second Assistant.

To all Collectors.

Copy to the Secretary to Government, Revenue Department.
" " Accountant-General.

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Revenue Settlement, Land Records
and Agriculture),

MADRAS.

Printed February 24th.

Proceedings, 12th Feb. 1897, No. 128.

Relief charges.—Communicating to Collectors
letters from the Accountant-General regarding
the classification of expenditure on account of —.

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16

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

* Copy attached

Read *Proceedings of the Board
of Revenue, Revenue Settlement &c. dated
12th February 1897, No. 128 Press.*

Order thereon, d/26th Feby. 1897, No. 1148 Dis.

Recorded.

(True Extract.)

James Davidson

Under Secretary to Govt.

To
The Board of Revenue, Rev. Sett. &c
" Financial Dept.
" Local & Mun. Dept.
" P. W. Dept.

7/12/97.

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*Ex. No. 700 W D 10. 3. 97.
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14/2/97 Jmcm*

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Secy. PWA
Ch. for Insp.*

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Order No. 26. Feb. 1897 - No 1148 this

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Under Secy. to Govt

4 BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), 12TH FEB. 1897, No. 128.

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