

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1071

DATED 23rd Feb. '97

[Despatch Abstract.]

Cons. with ^{to the P.A.} remarks ^{circulated} from the
A.G. re: Famine Expenditure.

BACK PAPERS.

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

FURTHER PAPERS.

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

Revenue (1897) Department.

CURRENT No. 1490

Sp. order 26/2

*Am. Mr. Genl. C. L. S.
Am. Mr. Secy. C. L. S.*

From
The Financial Dept.

Order

No. 143.

Dated 19 February 1897

Received 18-2-97

Registered 18-2-97

Enclosures

Spare copies

*The modification of the
Finance Code under
attention in this Dept.*

SUBJECT.

According to letter from the
Cec. A. Genl. stating that
arrangements have been made
by him for maintaining separate
accounts under finance relief
expenditure in accordance
with the classification
prescribed by the
Govt. of India.

G.O. No. 10714 23 Feb. 97
Comm. to the Board of Revenue
for consideration in connexion with
the suggestions called for from the
A. G. in paras 2 & 3 of its process
No. 574 25-1-97. The Board

for copy

C. 20/2/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

is requested to submit a very early date ^{the modification} ~~the modification~~ ^{of the provisions of the} ~~of the provisions of the~~ ^{in the provisions of the} ~~in the provisions of the~~ ^{it has to be made in the provisions} ~~it has to be made in the provisions~~ ^{of the famine code with reference} ~~of the famine code with reference~~ ^{to the letter from the Govt. I com-} ~~to the letter from the Govt. I com-~~ ^{municated in G.O. 750} ~~communicated in G.O. 750~~ ²⁶⁻¹²⁻⁹⁶ ~~26-12-96~~

1/1/97

To the Board (Settlement) }
Copy to A.G.

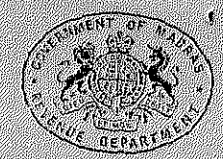
Note. In the Circular forwarded by the Finl Dept, the Acct General has issued instructions to Collectors in supersession of those contained in sections 182 & 183. The circular is dated 28th January 1897 and ~~must~~ ^{has} ~~been~~ ^{issued} ~~previously~~ ^{previously} to the receipt of G.O. 701⁸⁻²⁻⁹⁷ directing that any suggestions made by him for modifying the Code should be submitted for the orders of Govt. The Board has no doubt received a communication from ^{him} ~~the A.G.~~ on the subject and we may await its proposal. The question really is how far this by Act. En.

RS
1-2-97

Can ignore and depart for the Famine Code without communicating with him. I do not think he is the person to do so. & that the Code provisions should be maintained till they are altered under the orders of the Govt. of India communicated in the regular way.

1/1/97

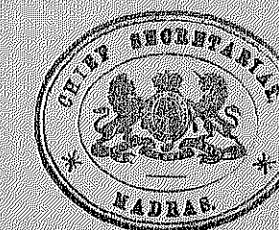
22/2/97



Revenue Secretariat,
23, F. B. Building 2807

My dear Harrison

The Government observes that in your Circular No. 14 dated 28th January 1897 Treasury Account Dept you have, without communicating with it, issued instructions to Collectors in supersession of those contained in sections 182 and 183 of the Madras Famine Code. You will see from G.O. No. 701 Misc Res dated 8th February 1897 that the Government desires that any suggestions for modifying the provisions of the Code should be submitted to it for orders, and I am directed to say that these provisions should be maintained until they are



PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper:—

From the Accountant-General, Madras, No. 348, dated 20th January 1897 stating that arrangements have been made for maintaining separate accounts under Famine relief expenditure according to the classifications prescribed by the Government of India, and that a consolidated statement of the entire expenditure as brought on the Civil Books will be submitted on the close of relief operations and that the Examiner, Public Works Accounts, will submit a similar statement of the expenditure accorded in the Public Works ^{Department} Books.

+++

ORDER:— No. 143, dated 13th February 1897.

Recorded.

(True Extract)

A. M. S. P.

for Chief Secretary.

To
 The Revenue Department ✓
 --- Public Works Department
 --- Local and Municipal Department
 --- Accountant-General

Ally

TREASURY ACCOUNT DEPARTMENT.

CIRCULAR No. IV.

Fort St. George.
Accountant-General's Office,
28th January 1897.

FROM THE OFFG. ACCOUNTANT-GENERAL
TO THE GOVERNMENT OF MADRAS,
TO ALL COLLECTORS AND TREASURY OFFICERS.

SIR,

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 form.

1. *Salaries and Establishments.*
 - Salaries.
 - Establishment.
 - 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.

3. The salaries and travelling allowances of officers and establishments specially entertained in the Civil department for Famine duty, either with the previous sanction of Government or in anticipation of such sanction, should be drawn on

bills in proper form and debited under the head "Salaries and establishments." No payments on this account should be included under

the head "Relief works in 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

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."

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 some time 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.

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 para. 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 memo. proposing the necessary transfer to the proper heads. In the statement (Form 3) the heads given in items 2 to 5 against para. 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 land-holders 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 land-holders, &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 para. 7 above.

10. In addition to the submission of the bills referred to in para. 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

4
for such expenses are 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.

I have the honour to be,

Sir,

Your most obedient Servant,

F. C. HARRISON,

Offg. Accountant-General.

READ AGAIN C.O. No.
189

PAID

Current No.

Enclosure to C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT

STATES WITH DATES

PAPER NOT FILLED UP, BEING WANT FOR DESPATCH
IN ORIGINAL

N.B. -

- A = Copy in full.
- B = Not to be copied.
- P = Copy abstract only.
- Q = Copy heading only