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# Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1148

DATED 26<sup>th</sup> Feb'y '97

[Despatch Abstract.]

Recording Mr. Com. to Mr. letters  
from the Com. regarding the classification of  
expenditure on account of relief charges.

# BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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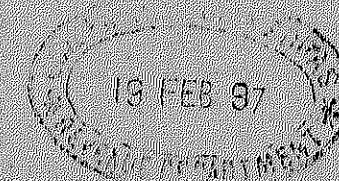
# FURTHER PAPERS.

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## Revenue (1897) Department.

CURRENT No. 1518

The Hon. Mr. G. M. C. V.  
Mr. Secy. the Govt.



21/2/97

Order no. 1148 of 26 Feb 1897

Recorded

*[Signature]*

From  
The Board of Revenue  
(Rev. Sett., L. R. & Agri.),  
Madras

No. 128 Press

Dated 12 February 1897

Received 19-2-97

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Enclosures

Spare copies

## SUBJECT.

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

To The Hon. Mr. G. M. C. V.  
The Rev. Sett. }  
The L. R. & Agri. }  
The Hon. Mr. Secy. }  
To the Board }  
21/2/97

RS

20/2/97

# BACK PAPERS.

| G.O. | No.    | Department. | Date. |
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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 "83. 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.

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.

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.L.-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.

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| (a) Expenditure already budgeted for and in course of execution to which the conditions ruling in the case of test works are not applied.                                                                                                                                                                                                                                                                                                                                         | Classification approved by the Comptroller-General.<br>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.<br>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-L, 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.                                                        |
| (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.)

*R. J. Minicassini*  
Secretary.

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 15.

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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189.

Serial AGAIN G.O., No.  
189

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ENCLOSURES TO G. No.

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LETTERS OF GOVERNMENT

STATEMENT WITH DUTY

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