Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1333

DATED 9th March 97

[Despatch Abstract.]

Recording with reference to D.O. No. 21 6.3.97 D.A. from the Accountant-General regarding the provisions of the Famine Code

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Hon. Mr. Emc. C.S.
Hon. Mr. Blair. C.S.

The
No.
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this

No 21.
Dated 6-3-97.

GOVERNMENT OF MADRAS REVENUE DEPARTMENT

Revenue Secretariat,
4th March 1897.
6R.

My dear Harrison

With reference to your demi-official of the 25th ultimo I am directed to say that ~~it is not~~ Govt. do not think it necessary ~~that instructions should be communicated~~ to your circular No. IV of the 28th January 1897 which ~~applies only~~ also applies to Executive Engineers ~~should issue instructions from the Comptroller General's office~~ and that the same will be withdrawn

with reference to G.O. No. 46 RS dated 7th Jan: last forwarded with your demi-official of the 14-3-97 I am directed to request you to state whether the Govt. of India have any objection to the proposal to classify [illegible] as

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W
was
cla
err

this advance acct. mentioned in Art. 182 & 183 untouched. It is not wanted subsequently

c.1/3/97. R.3/3/97.

BACK PAPERS.

G.O.	No.	Department.	Date.

Hon. Mr. Emo. C.S.
Hon. Mr. Blair. C.S.

Instr.

The accountant general issued his circular No. IV recorded in G. O. No. 107 ~~3~~. in which he altered the Famine code, & he did this without any reference to the Rev. Dept. in which Famine questions have been hitherto dealt with ... When the circular came to my notice I pointed this out, & I was told to bring to his notice D.O. the fact that he should not alter the code without reference to this Government. The D.O. now submitted is his reply.

With regard to the first part of para. 3. I would say that I have no recollection of seeing Circ. No. IV. before it came to me from the Finl. Dept. That the Acct. Genl. had issued some orders to treasury Officers came only incidentally to my knowledge when drafting the order about expenditure which has issued as No. 133. Finl. No communication has been received from the Board & the circular came from Finl. only a few days ago.

With reference to G.O. No. 46, That order was issued not to lay down an account of classification but to correct an erroneous order of the Board. ~~Circulars~~ The advance acct. mentioned in Art. 182 of 1873 untouched. No instructions subsequently

c. 1/3/77. R. 3/3/77.

and this classification laid down is much
in contradiction to the Famine code because
we had in the office at the time orders of
the Govt. of India ~~directing~~ forwarding the classifi-
cation ~~as laid down in the code~~ vide G.A. 750. Rev. 26-12-96.
sent to us
direct. & in the regular way,

It is not necessary that the Acct. Genl.
should cancel his circular, nor was it the
intention of Govt to tell him to do so.
Still the Famine Code remains unaltered
& either he or this Govt should now take
steps to have it corrected.

H.
26/2/97.

(1) The Circular need not
be cancelled.
(2) The Bd shd be asked to
Correct the Code.

2/3/97

Draft D.O. 2/3/97

Draft D.O to A.G. submitted

(1) the Board has already been asked
to submit its proposals for amending
the Code at an early date (G.O 1071 23-2-97)
should a reminder go now?
Rj
6-3-97

Subsequently

D O

Fort St. George
Accountant General's Office
25th February 1897

GOVERNMENT OF MADRAS
25 FEB 97
RECEIVED

My dear Stokes,

I received yesterday your demi official of the 23d February 1897. It appears that Government is displeased at my action in issuing certain instructions to Treasury Officers and that it desires that certain provisions of the Famine Code should be maintained "until they are altered in the regular way".

2. I venture to hope that Government in taking this view was not in possession of the facts of this matter, and I therefore request you will place this note before it for orders.

3. On the 7th January I received orders from the Comptroller General to issue instructions securing that all expenditure in connection with famine should be recorded under 33 Famine Relief. If it could not be so classified at once with correctness, I was told that it should be shown in lump under one of the minor heads, and the necessary transfer made subsequently

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subsequently. These orders seemed clearly to cover expenditure of the kind referred to in Articles 182 and 183 of the Famine Code. Still to avoid any risk of error I wrote to the Comptroller General drawing attention to these sections and asking what the right course was. He replied that the expenditure therein referred to must be taken at once to one of the minor head. Accordingly I issued the circular under reference containing the instructions which the Comptroller General required to be issued. I showed the papers subsequently to the Revenue Secretary and I also immediately furnished Govern-ment in the Financial Department (my letter No 348 dated the 29 January '97) with a copy of my circulars. Further when con-sulted by the Board regarding changes in the Famine Code I pointed out when making suggestions that they should be finally sub-mitted to the Madras Government and the Government of India for approval.

I submit therefore I have not merely done what I was bound to do under Comptroller Generals orders but also have gone out of my way to keep Government fully aware of my action. The changes ordered by the Comptroller General (no doubt at the instance of the Government of India) in no way affect the administration of famine expenditure. They are merely matters of account. The practical difference is that certain ex-penditure instead of being first recorded under a debt head and then adjusted is taken at once to a service head and the amount held under objection until adjusted. The object of this change is to avoid the danger of any expenditure remaining unnoticed because it is held temporarily under a debt head. The neglect of this precaution in the military accounts in 1879 led to an under estimate of 5 millions in the Afghan war.

To return: it is very strange that this ob-jection to my action should come from the Revenue Department. Much of this expenditure

(X) G.G. Genl 143 13-2-97
G.G. Rev 1071 23-2-97

No communication yet received from the Board.

expenditure is "advances to weavers". Now if there is any famine expenditure, excepting loans proper, which could with any propriety be debited to an advance or debt head it is this expenditure. Yet Government in its order in the Revenue Department of 46 dated the 26th January have ordered this expenditure (quite rightly) to be taken under Famine Relief. That is to say I am called to account for issuing the same orders under the explicit direction of the Comptroller General whilst Government issues them in direct contravention of the Famine Code (which it contends governs this case and cannot be altered except in the regular way), and in spite of Article 1633 of the Civil Account Code which lays down in the clearest manner that the Local Government should not issue any orders upon questions of account classification.

4. I now turn to the second point. I take Government to mean that it wishes my circular to be withdrawn. As regards this I would most respectfully point out that the

ACCOUNTANT GENERAL'S OFFICE,
FORT ST. GEORGE,
the 26th Feb 1897.

GOVERNMENT OF MADRAS * 26 FEB 97 * RECEIVED

My dear Stokes

I paid immediately transfer by the Govt. Art. 1633 has been written for 1632. Please have this Circular issued in the Fasli Code sent Govt.

Yours sincerely
L. Mancin

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When given for copying _____
When copied _____
When examined _____
When signed _____
} 189

READ AGAIN G.O., No. 189 DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	.. ..	A	A	A	A	A	A	A
LETTER OF GOVERNMENT								
STATEMENT WITH DITTO								
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

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