Financial (1897) Department.

ORDINARY PRINTED

G.O. No. 164-5

DATED 18. 2. 97

INDEXED.

57/57

[Despatch Abstract.]

Famine Estimates. Passing orders on the — framed by the several depatts concerned, calling for more accurate estimates, and addressing the Govt of India on the financial position of the ~~Govt of Madras~~ after providing 22.07 lakhs for famine relief.

[Letter abstract]

Addressing on the financial position of the Govt of Madras ~~after provision~~ after provision of 22.07 lakhs for famine relief.

[illegible]

BACK PAPERS.

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

FURTHER PAPERS.

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

[illegible]

[illegible]

[illegible]

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

G
118
20-7-96.

Financial Department.

C. No.

TELEPHONE MESSAGE

From Chief Secretary

CHIEF SECRETARIAT,

To Accts Genl.

Dated 8th Feby 1897.

Your letter 428 having
referred to the Board of Re
as regards para 7, the
sanction of additional
establt for Tree Tax
system to is within pow
of this govt. Steps can
be necessary establ
be sanctioned by Govt. in
provision to check me
ter rule quoted does
not prohibit reduction
in the estimate of cost
of schemes appraised
by govt, eg. improvement
establt, reorganisation
of registration offices &
Govt can all
reduction in

It has at a stand-still -

8/2/97.

Ag. 2/97

MK. 8/2/97

To Leg & Jud Rev dept.
for favour of concurrence &c.

S.D.
8/2/97

Financial (1897) Department.

CHIEF SECRETARY
28 JAN. 1897
GOVERNMENT OF MADRAS

CURRENT No. 294

From The Accountant General
Madras

Order

No. 333

Dated 28 January '97
Received 28 do
Registered 29 do
Enclosures
Spare copies

SUBJECT.

Requesting Government to report to the Government of India all grants sanctioned upto date from Provincial and Local funds to meet expenditure on account of Famine.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[illegible] DEPARTMENT.

Accountant-General's Office

28th January 189[illegible]

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following letter from R. A. GAMBLE, Esq., Under Secretary to the Government of India, Finance and Commerce Department, to the Secretary to the Government of Madras, Revenue Department, dated Calcutta, the 22nd December 1896, No. 5409-A.:—

I am desired to remind the Government of Madras that it is necessary that the ordinary budget system of control of expenditure be applied to famine expenditure and to advances made in consequence of prevailing distress; that is, that "grants," whether by re-appropriation or in the form of "extra grants," be formally made to provide for intended expenditure.

2. The amount and nature of the outlay to be incurred is for the most part fully laid down in the Famine Codes; but unless the officers charged with the duty of expenditure take care to provide themselves with the necessary "grants" for the purpose, the Governments, both Local and Imperial, are without the means either of knowledge of, or of control over, the outlay.

3. For the same reason I am to remind the Local Governments that it is incumbent upon them to keep the Government of India informed of any extra "grants" made or anticipated either from Local or Provincial Funds to meet the necessities of the present position, and to make early proposals for "grants" from Imperial, if Local or Provincial balances are not available.

4. This letter refers purely to the financial aspects of the matter under consideration, and is not intended to affect any orders as to administrative procedure.

Copy forwarded to the Revenue and Agriculture and Public Works Departments, to the Comptroller and Auditor General, and to all Accountants-General and Comptrollers (except Comptroller, Post Office) for information.

ORDER—No. 12, Revenue, dated 8th January 1897.

Miscellaneous.

Communicated to the Board of Revenue which will accordingly frame as far as can be now done and submit for the sanction of Government an estimate of the expenditure likely to be needed in connection with famine in the affected tracts of this Presidency.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Revenue Settlement, Land Records and Agriculture).

Exd. C. M. Thumbusawmy.

40 Copies.

BACK PAPERS.

Government {1897} of Madras.

REVENUE.

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

G.O., No. 12, 8th January 1897.

JANUARY.

Famine Expenditure.

Letter from the Government of India regarding the control of —, communicated to the Board of Revenue with the request that an estimate of the expenditure likely to be needed in connection with famine in the affected tracts of this Presidency, may be framed and submitted for the sanction of Government.

Budget Department.

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

No. 333

From F. C. Harrison Esqre,
Offg. ACCOUNTANT-GENERAL to the
GOVERNMENT OF MADRAS,

To
The Chief Secretary to Government,
Financial Department.

Sir.

With reference to para 3 of letter from the Government of India No: 5409 A dated the 22nd December 1896, I have the honour to request that Government may be pleased to report to the Government of India all grants sanctioned up to date from Provincial and Local Funds to meet expenditure on account of Famine.

I have the honour to be,
Sir,
Your most Obedient Servant
F. C. Harrison
Offg: Accountant-General

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE

No.

Dated
Received

No

SUBJECT.

Cor. 10,000 -21-5-96.

Financial (1897) Department.

CURRENT No.

From

The Offg Accountant General
Madras.

Order

No. 357

Dated 30-1-97
Received
Registered 2-2-97
Enclosures 1
Spare copies

SUBJECT.

Forwarding with remarks a statement shewing the posts already sanctioned by the Govt. for the current year on account of Famine Relief charges.

G.O.	No.	Department.	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

G.O. No. Department.

	Uary		Kurnool		Anantapur			Gan		Gan		Godavari		Total	Remarks.
	amount	authority	amount	authority	amount	authority	amou	ority	amount	authority	amount	authority			
Weavers	2,000	G.O. No. 4421 Mis dated 10th Nov. 1896	20,000	G.O. Fin. 809 24th Nov. 96			500.	G.O. Fin. No 1 dated 7th Jany 97					27,000		
Establishment	(a) 378	G.O. No. 699 dated 8th Dec. 96	(a) 924	G.O. Fin. 1343 & 1530 Nov. 96	(a) 225	B. of Revenue Rev. Sett. Land Records & Agri. No 421 dated 6th December 96	(a) 79	G.O. Fin. No. 18 dated 7th Jany 97	(c) 525	G.O. Fin. No. 29 R dated 7th January 97				(a) For 3 months	
	(a) 780	G.O. Rev. No 756 dated 28th December 1896	(a) 780	G.O. Rev. No 4699 dated 20th Nov. 96	(a) 120	G.O. Fin. R No 6 dated 4th Jany 1897	(a) 780	(c) 60 G.O. Rev. No. 121 Mis dated 11th Jany 97					7,195	(b) " 2 months.	
					(a) 120	G.O. Fin. R No. 55 dated 11th Jany 1897								(c) " Six months.	
					(a) 276	G.O. Fin. No. 60 dated 14th Jany 1897									
Kitchens	3,000	G.O. No 823 dated 2nd Dec 96			2,000	G.O. Fin. No. 6 dated 4th Jany 97							5,000		
Contingencies	72	G.O. No 171 Mis dated 11th Jany 97											72		
Relief works			39,000	G.O. Fin. No 57 dt 23rd Jany 1897									39,000		
Gratuitous Relief	20,000	G.O. No 39 dt 18th Jany 97											20,000		
General											30,000	Recommended in Rev. Pers. No 42 dt 19th Jany 97 (Revenue Settlement)	30,000		
Total	26,230		61,601		2,741		7,170		525		30,000		128,267		

Note:-

The sum of Rs 50,000/- sanctioned to the Bellary District Board in Govt. Order Financial No 658 dated 3rd October 96 has been omitted from the accompanying statement as it was originally sanctioned for the improvement of roads. It is however now being spent by the Board on Famine Relief works.

A. Marcon

Offg. Accountant General.

G.O.	No.	Department.

Budget Department.

Fort St. George,
Accountant-General's Office,
30th January 1897.

No. 351

From F. C. Harrison Esqre
ACCOUNTANT-GENERAL to the
GOVERNMENT OF MADRAS,

To The Chief Secretary to Government,
Financial Department.

Sir,

With reference to paragraph 3 of the Govern-
-ment of India, (letter) No 5409 A dated the 22d December
1896, and in continuation of my letter No 333 dated
28th January 1897, I have the honour to forward
the accompanying statement shewing the Grants
already sanctioned by Government (so far
as they are known to me) for the current year
on account of famine Relief charges.

2. I find however according to the latest
estimates received from the Board of Revenue
that it places the charges of the current year
under 33 famine Relief at Rs 607,000/- of
which 315,000 relate to Relief works to be
executed by the Public Works Department.
Thus the figure to be adopted in my estimate
appears to be Rs 607,000 — 315,000 viz Rs 292,000

plus

plus Rs 15000 sanctioned in connection with the floods in the Godavari and Kistna districts.

3. In the first edition of my Budget Notes to the Government of India, I have accordingly entered 307000 under 33 Famine Relief. But I have since been given to understand by the Board that this figure was an estimate of the cost of the famine and not of the additional sum to be added to the Revised Estimate. I have the honour therefore to request that in the Government order reviewing the estimate under 33 Famine Relief which I understand the Board has submitted to Government, the figures relating to Local may be given separately from those relating to Provincial and that it be clearly set forth how much of the Famine Expenditure is to be met by.

(1) remodelling local budgets.
(2) from local balances.
(3) re-appropriation under Provincial.
(4) from provincial balances.

A similar course should at the same time be taken mutatis mutandis with regard to the Estimates of next year.

4. Government has only the power to provide for excess expenditure by re-appropriation up to the sanctioned budget grants of provincial and local taken together. Any proposal therefore to meet any further excess in either from balances or by a contribution from Imperial, requires the Government of India sanction.

5. According to my revised estimate the expenditure inclusive of this Rs 307000 will be Rs 97000 in excess of the aggregate Provincial and Local Grants under the Civil and the P.W.D. Budget heads; and the sanction of the Government of India will have to be obtained for this excess and for any further excess, should the Estimate under 33 Famine Relief require increase.

6. The above-mentioned excess of Rs 97000 is exclusive of the sum of Rs 31500 on account of Relief works under the Agency of the Public Works Department.

I have the honour to be,
Sir,
Your most obedient servant,
H. Harrison
Offg Accountant General

(189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE

No.

Dated
Received

No.

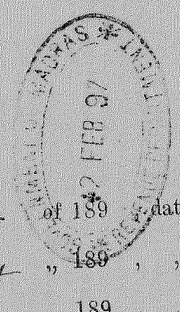
Subject.

Cor.—5,000—4-6-96.

G.
24.
500—22-4-99.

Financial DEPARTMENT.

Papers to be read in proceedings :—



Again G.O., dated 189 , No.

Again G.O., dated 189 , No.

Current No. 294 of 189 dated , from The Accts Genl

" " 324 " 189 , " , " " " "

" " " 189 , " , "

ORDER

Office Note.

No. 271 / 2nd February 18

With reference to the Accts Genl's letters in the file, I am furnish all the information in the subject available in my department so that a complete and accurate precis of relief sanctions for both the current & ensuing years may be forwarded to the Govt of India, as early as possible.

A. R. Knapp
for Chief Secretary

To the Revenue deptt
" " Legal deptt
" " P.W. deptt

with 1 spare official requisitioned

2/2/97

[F. 28]
1,000—20-7-96.

Financial (1897) Department.

CURRENT No. 333

From The Accountant General

Order

No. 354

Dated 1st Feb. 1897

Received 2-Feb 97

Registered 4-2-97

Enclosures

Spare copies.

SUBJECT.

Statement showing the amount sanctioned by Govt. on account of Famine charges during the current year.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Statement shewing the amounts sanctioned by Government on account of Famine Relief charges in the current year and communicated since my letter

	Bellary amount	Bellary order of Govt.	Kurnool amount	Kurnool order of Govt.
				Pol. Pros.: No. 64
			10.000	d/25th January 97
Weavers Establishment	(a) 146	Govt. Order Rev.: No. 509 d/27th Jany/97.		
Kitchen	"		"	
Contingencies	"		15.500 ×	Bd of Revenue (Rev.: Sett.: Land Records & Agri.) No. 647/25th Jany/97
Relief works	"		5.000	
Gratuitous Relief	"			
	146		30.500	

(a) For one month.

× Exclusive of Rs 40.000 under Public Works Department.

Forwarded to the Chief Secretary to Govt: Financial Department in continuation of this office No: 351 dated the 30th January 1897.

No: 354

Fort saint George
Accts: general's office
1st February 1897

H. Stanier
Offg: Accountant General.

[F. / 23]
1,000—29-7-96.

Financial (1897) Department.

CURRENT No. 387

From Govt of India
Fin & Comm. Dept

Order

No. 4
530

Dated 2nd Feb 97

Received 6-2-97

Registered 6-2-97

Enclosures

Spare copies.

SUBJECT.

Regarding the information by the 1st March what figures the Govt of Madras finally recommend to be entered in the Revised Estimates for 1896-97 & Budget Estimates for 97-98 for expenditure on Famine Relief.

BACK PAPERS.

G.O.	No.	Department.	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

387 No. 5.C.

Government of India.

Finance and Commerce Department.

Calcutta, the 2nd February 1897.

To

The Secretary to the Govt of Madras.

CHIEF SECRETARY
6 FEB 1897
GOVERNMENT OF MADRAS

Sir,

I am directed to request that the permission of His Excellency the Governor in Council, you will inform the Government of India by a letter which will reach me on the first of March what figures the Govt. of Madras finally, on the latest information then available, recommend to be entered in the Revised Estimates for 1896-97 and the Budget Estimates for 1897-98 for expenditure under 35 Famine Relief the figures being distributed between the Civil and the Public Works Departments. I am to explain that the Govt. of Madras will not be held bound to restrict their expenditure within the figures furnished, if any reasonably greater expenditure should be found to be necessary. The Government

...of India desire to enter in the Estimates for ...
most probable and not the maximum possible ...
figures. Any alteration in the figures ...
entered in the letter may be communicated ...
by a telegram on the first of March.

2. You are also requested that on the ...
February you will inform the Accountant General ...
of your Province what figure he should ...
enter in his revision on that date of the ...
Estimate based on information available ...
on that date in order that the figures to be ...
entered in Assembling the Estimates may be ...
as nearly correct as may be.

I have the honour to be,
Sir,
Your most obedient servant,

H. A. Jacob

Under Secy. to the Govt. of India.

Copy forwarded to the Accountant General, Madras.

[F. 28]

Financial (1897) Department.

CURRENT No.

From The Rev. Dept

Order

No.

Dated 3rd Feb 97

Received

Registered 9-2-97

Enclosures 1 Pid note forwarded C.S. No 2717 7-2-97

Spare copies.

SUBJECT.

Furnishing information regarding the requirements for the famine during the current remaining years.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Office note to the Chief Secretary—

Ref. Office note from the Chief Secretary No. 271 dy 2nd February 1897.

Only a very rough forecast can now be ~~framed~~ formed of the probable requirements during the current year on account of the famine

In the Board's budget now under consideration in this office, the revised estimate of famine charges for 1896-97 is placed at 2.92 lakhs. This relates to the four districts of Bellary, Anantapur, Kurnool and Cuddapah; and of course includes an estimate of 3.15 lakhs required for expenditure in the P.W.D. To the above must be added the following: ——

	Rs
(1) Bhadrachellam (Relief works)	30,000
(2) Godavari & Kistna (floods)	15,000

(x) Work for 3000 people for 10 weeks at Re 1 for 15 persons daily, with an addition of 20 per C for establishment charges and 10 p. C for gratuitous relief (Rs 18 200)

	Rs
(x) 3.) Vizagapatam (Relief works)	20000
(*) 4.) Ganjam	
civil works	5000
Public works	20000
Gratuitous relief	5000

(*) In a communication to the Acct Genl the Collector estimates the requirements as follows:—

	Rs
Civil works	17000
Public works	37500
Gratuitous Relief	46500

his estimate is altogether too high & the figures entered in the note will probably suffice

3. of these the total requirements may be taken to be 3.25 lakhs in the Civil Budget and 3.75 lakhs in the P.W. budget adding the lakh a provision for distribution.

Richard.
Secretary to Govt Rds

Rd
3-2-97

[F. 23]
1,000—29-7-96.

Financial (1897) Department.

CURRENT No. 421

From The Secretary, P.W.D

Order

No. 739C

Dated 5th Feb 97

Received

Registered 9-2-97

Enclosures 1

Spare copies.

SUBJECT.

Furnishing information on the estimate of outlay for the P.W.D for famine Relief works—

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CURRENT NOTE

No. 739C

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Madras, 5th Feby 1897.

OFFICE NOTE.

From The Secretary to Govt P.W. Dept.

To The Chief Secretary Financial Dept.

Your office note No 271 d/ 2nd February 1897.

The estimates of outlay in the P.W.D on Famine Relief Works for 1896-97 and 1897-98 will shortly be communicated to the Financial Department. The accompanying statement is in the meanwhile forwarded for reference. This statement shows the approximate expenditure under Provincial and Local Fund Works and Provincial Minor Works and Navigation as estimated for by the P.W. officers

2. The

(48—1,000—17-12-95.)

2. The cost of Establishment wholly employed on Famine Relief Works and that of Tools and Plant specially purchased and used on such works should be charged to Famine Relief. As no information is available in this office as regards the estimated charges under the two heads, Supdtg: Engineers have been asked to submit the necessary estimates. Until these estimates are received, it will not be practicable to fix the charges for Establishment and Tools and Plant.

3. The sum of Rs 80000 required for expenditure under Provincial Civil Works, will be provided from the P.W. assignment for that year.

4. The amounts required for expenditure during the current and ensuing official years under Local and Municipal funds will have to be provided by

by remodelling the Local & Municipal budgets, or from balances under those fun or by grant-in-aid from Provincial funds.

5. The Chief Engineer for Irrigation reports that the amou required for Irrigation works during 1896-97 will be provide by reducing the ordinary gran but that the large sums requ for the ensuing year cannot be met, unless the Financial Dep sanctions a special assignme for the purpose.

D.M.W. Lauwlette Colonel R.E.

Secretary to Govt.

Maj Cn 8/2/97

	III Civil Works						II Irrigation Works.			
	Provincial Civil Works		Local Civil Works Incorporated		Local Civil Works Excluded (Municipal)		Provincial (b) Minor Works & Navigation		Grand Total	
	1896-97	1897-98	1896-97	1897-98	1896-97	1897-98	1896-97	1897-98	1896-97	1897-98
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
I Circle	"	80000	"	400	"	"	"	"	"	80,400
II Circle	"	"	"	"	"	"	2000	168,000	2,000	168,000
III Circle — Bellary Div.(A)	"	"	100100	105,700	6000	6000	10000	10,000	116100	121,700
III Circle — Cuddapah Div.	"	"	43000	40,000	"	"	5000	10,000	48,000	50,000
III Circle — Kurnool Div.	"	"	35,200	50000	"	"	4200	5000	39,400	55,000
IV Circle	"	"	"	"	"	"	"	"	"	"
V Circle	"	"	"	"	"	"	"	"	"	"
VI Circle	"	"	"	"	"	"	"	"	"	"
Architect Division	"	"	"	"	"	"	"	"	"	"
Total	"	80,000	178,300	196,100	6000	6000	21,200	193,000	205,500	475,100

Mai. 5/2/97

(A) Incomplete Bellary details

13.

Office Note to the Chief S

Famine

The districts which have b
clared to be affected are Anantap
lary, Cuddapah and Kurnool. The ex
ture on Local Fund relief works to
undertaken by the Public Works Dep
ment is estimated by that Departmen
follows:-

	1896-97.	1897-98.
Anantapur) Bellary)	Rs. 1,00,100.	Rs. 1,05,700
Cuddapah	43,000.	40,000
Kurnool	35,200.	50,000.
Total	1,78,500.	1,95,700.

The Presidents of the District Boards concerned, were recently aske to report what their budget position will be at the end of the official yea 1896-97, including grants already actu ly given by Government for relief work and to state how much of the famine ex- penditure is proposed to be met by re- appropriation and how much from balance and reserve and what grant from Provin- cial funds would probably be required to square the account. They were also requested to state as regards the relief works in 1897-98 what would probably be required from Government if all famine expenditure on works were treated as local. The replies received (in the link- ed file) show the folowing requirements:-

Anantapur. The accounts of 1896-97 are expected to close with a deficit of Rs.

Famine No. 390 of 13.2.97.

* We have no official information whatever in this department that there are relief works in any district of the Presidency. The Revenue G.Os. as I pointed out more than a week ago have never been communicated and yet the D.P.W. is deluging us with demands for sanction to local fund relief works for which they are preparing plans & estimates.

The Secretariat practice always has been and must be that a depart- ment issuing an order affecting an- other department should send it over for counterinitials either of the note or of the draft before issue.

(Initialled) G.S.F.
9/2

copy to Revenue Dept.

0 on account of the revision of
bandi (G.O.No.354 Rev.dated 24"
96) including a sum of Rs.6710
allotted for relief purposes.
funds are available for re-ap-
iation. The probable requirements
7-98 are estimated at Rs.85,000
ich Rs.35,000 will be met from Local
s. A grant of Rs.41,000 for 1896-97
of Rs.50,000 for 1897-98 or Rs.91000
s accordingly required from
al Funds.

ry. The total amount required
relief purposes in 1896-97 is esti-
ted at Rs.2,08,000, of which Rs.80,000
cluding a special grant of Rs.50,000
ready made by Government for roads,
e proposed to be met from Local Funds.
grant of Rs.1,28,000 is therefore re-
uired from Provincial Funds for the year.
he requirements of 1897-98 are put down
Rs.2,60,000, of which Rs.31,000 are pro-
sed to be met by re-appropriation, the
maining Rs.2,29,000 being contributed
from Provincial Funds.

Cuddapah. The requirements of 1896-97 are estimated at Rs.47,460, of which Rs.17,600 have been met by re-appropriation, and a further sum of Rs.6,100 is proposed to be similarly provided. The President requests that the remaining sum of Rs.23,760 may be granted from Provincial Funds but as a balance of Rs 23880 is expected to be available at the end of the year this appears to be unnecessary. For 1897-98 the President estimates the expenditure at Rs.40,000, of which he proposes

[F. 28]
1,000—29.7.96

meet Rs.20,000 by re-
priation and applies for a grant
Rs.20,000 from Provincial Funds.

Kurnool. The accounts of 1896-97
expected to close with a deficit o
Rs.26,000 after taking credit for a
vincial grant of Rs.25,000 already app
ed for (vide Cur.No.3402 L. of 1896 se
to the Revenue Department with a note
the budget covering letter for 1897-98.
No portion of this can be met by re-ap-
propriation, as both the reserve and
balance have already been allotted for
other necessary purposes. For 1897-98
the President has taken credit for a
Provincial grant of Rs.50,000 and closes
the account with a deficit of Rs.10,000.
He accordingly now asks for a total
grant of Rs.1,11,600 - Rs.61,000 for 1896-
97 so that the accounts of 1897-98 may
not close with a deficit and Rs.50,000
for the latter year. It will perhaps be
better to give Rs.51,000 for 1896-97 and
Rs.60,000 for 1897-98.

The total grants required for all the four districts will thus be:-

	1896-97. Rs.	1897-98. Rs.
Anantapur	41,000.	50,000.
Bellary	1,28,000.	2,29,000.
Cuddapah	,,	20,000.
Kurnool	51,000.	60,000.
	2,20,000.	3,59,000.

Secretary to Govt.

proposes

[F. / 23]
1,000—20-7-96.

Financial (1897) Department.

CURRENT No. 437

From The L & M. Dept.

Order

Office No. 3

Dated 9-2-97

Received 10-2-97

Registered 10-2-97

Enclosures

Spare copies.

SUBJECT.

Furnishing information regarding the famine expenses in Anantapur, Bellary, Cuddapa, and Kurnool districts.

Public under

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Financial (1897) Department.

CURRENT No. 438

From

The Accountant General
& to the Govt of Madras

Order

No. 453

Dated 9th February 97.

Received 9-2-97

Registered 10-2-97

Enclosures 3

Spare copies

SUBJECT.

Enquiring what figures should be entered for the revised and budget estimates under 33 Famine Relief in the Civil and Public Works department respectively

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Revised Estimate 1896-97

33 Famine Relief

Districts	Salaries and Establishments Provincial	Relief works in charge of Civil Officers Provl.	Civil Officers Local	P. W. D Provl.	Relief to people other than on Relief Works Provl.	Gratuitous Relief Provl.	Total
Ganjam	9375	24345	"	32781	9111	37500	113112
Vizagapatam	"	"	"	"	"	"	"
Godavari	"	"	"	28000	"	2000	30000
Kurnool	1467	5925	6000	23277	20000	2001	58670
Bellary	4000	"	52916	157011	39963	12412	266302
Anantapur	2250	1000	3310	67060	10000	4120	87740
Cuddapah	4000	3000	13000	34000	115000	1500	170500
Total	21092	34270	75226	342129	194074	59533	726324

B

Amounts sanctioned by Government.

Ganjam	"	"	"	"	"	"	"	"
Vizagapatam	"	"	"	"	"	"	"	"
Godavari	"	"	"	28000	"	"	2000	30000
Kurnool	"	"	35200	"	"	20000	5000 ⊗	60200
Bellary	"	"	80325	"	"	2000	23000	105325
Anantapur	"	2000	3310	4000 (a)	"	"	2000 (a)	11310
Cuddapah	"	"	"	7000	48000	125000	2000	182000
	"	2000	118835	39000	48000	147000	34000	388835

(a) Applied for

⊗ Applied for

⁂ Recommended by the Board.

Relief — Budget Estimate 1897-98.

Districts	Salaries and Establishments Provl.	Relief works in charge of Civil Officers Provl.	P. W. D Provl.	Relief to people other than on Relief Works Provl.	Gratuitous Relief Provl.	Total
Ganjam	65625	170417	229465	164279	262500	892286
Vizagapatam	"	"	"	"	"	"
Godavari	"	"	"	"	"	"
Kurnool	2840	15000 (a)	50000	20000	3000	90840
Bellary	12000	10000	250000	60000	20000	352000
Anantapur	10000	20000	120000	50000	40000	240000
Cuddapah	6000	5000	50000	150000	5000	216000
Total	96465	220417	699465	444279	330500	1791126

(a) For Minor Irrigation Works.

C

Statement showing the actual Expenditure incurred in the following Districts up to 31st January 1897.

Districts	Relief Works				Weavers (a)	Gratuitous relief (a)	Remarks.
	By Civil Officers		By P.W. Officers				
	Provincial	Local	Provincial	Local.			
Bellary	-	47.961	31,274	-	6.320	2.272	(a) Up to 31st December 1896.
Kurnool	-	3.980	-	15.146	2.000	419 37×	× Establishment.
Cuddapah	-	13.000	-	5.000	2.005	252	
Total	-	64.941	31,274	20,146	10,325	2.980	

Rs. 1,29,666

Very Confidential

Work

Very Emergent.

DEPARTMENT.

No. 453

From

J. C. Harrison Esquire,
Offg. ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS.

To

THE Chief Secretary to Government,
Financial Departmt.

SIR,

With reference to paragraph 2 of the Governm
of India Financial $\frac{a}{550}$ dated the 2 February 18
I have the honour to Enquire what figures Govern
-ment considers should be entered for the revised
and Budget Estimates under 33 Famine Relief
in the civil and Public Works Departments res-
-pectively.

As I have collected a good deal of information
upon this question from various sources I propose
to Communicate it to Government in the hope
that it may be of assistance to them in arriving
at

on.

ditures anticipated by Local officers is the appended statement numbered 4. penditure expected to be made under Works Department supervision I have shown Public Works Department Provincial in accord- with what I believe to be the wishes of nment. It will be noticed that certain nditure on relief Works is shown under l officers" Provincial and Local. In the absence precise information I have it as so shown. It may hereafter happen that some of this Expenditure will be transferred to the Public Works Department Provincial at a later stage. My next statement numbered B shows how much of this expenditure has been actually sanctioned by Government. It will be observed that the Ganjam Estimates are very high especially during the coming year. My next statement numbered C shows the actual Expenditure upto the End of January in Bellary kurnool and Cuddapah. Anantapur has given me no information. The total Expenditure which is likely to be incurred may perhaps be roughly arrived at in the following manner.

	Lakh	
Expenditure to date in Bellary kurnool & Cuddapah	1.30	
Add Estimate for Anantapur	.25	Rec'd
Add further gratuitous relief and relief other than that on relief Works	2.00	
Add relief for February and March on Works of 40.000 people a day at 15 to a rupee = 2666 x 59 =	1.57	
Add for other relief in other districts and Establishments and margin	1	
	6.12	

I incline to the belief this figure is as likely to be the truth as any other particularly as Government do not I believe expect to spend 1.13 lakhs this year in Ganjam. Still I take the figure given in Statement A as my working basis.

2. We now have to arrive at an Estimate of ways and means. Excluding the famine Estimates already allowed for (Rs 622) there will be this year in the Provincial account 6.71 available for reappropriation. Statement A shows the Provincial famine Expenditure as likely to be

6.51. The whole of this can be provided for by reappropriation leaving a small balance (671-651) of .20.

Turning to Local. The revised estimate points to an excess of 2.51. According to statement A the Local expenditure on account of Famine is .75 which will raise the total deficit to 2.51 + .75 = -3.26. From this we may deduct +.20 available by reappropriation from Provincial and we get a deficit of -3.06. The Provincial balance will however close 2.48 lakhs over the minimum. This sum can be applied to reduce the deficit which is 3.06 - 2.48 = -.58. This net deficit of -.58 will probably disappear as the accounts of 1896-97 are likely, as is usually the case, to close better than the revised. Nevertheless these reappropriations to Local and appropriations from balances require to be reported to Government.

3. Next as regards Budget. Famine Expenditure in statement A is put down at 17.91 lakhs. Of 4.91 lakhs be taken off this total as being due to Excessive demands in Ganjam we get 13 lakhs of this 9.05 have been already allowed for in budgetting for a balance of .62. Adding this 3.95 to the Expenditure we arrive at a deficit of 3.95 - .62 = 3.33 lakhs. Local can however provide something as will be seen from statement D. Taking this contribution in round numbers at .33[x] Government will have a minus balance of 3 lakhs which should be provided for as well as a working balance. The position as it now stands should be reported to the Government of India.

[x] Ananthapur budget not received: this figure therefore omits the contribution (if any realizable from its Local Fund.

I have the honour to be,

Sir,

Your most obedt: Servt.

J. Wilcox Gordon

Offg: Accountant General

[G. 26]
1,000—14-12-96.

Financial DEPARTMENT.

C. Nos 294, 324, 333, 381, 420, 421, 437, 438, 442

SUBJECT.

Forecasts of famine relief expenditure in current and ensuing years.

~~H. E. THE GOVERNOR.~~
THE HON'BLE MR. BLISS, C.I.E.
~~THE HON'BLE MR. GROSE, C.I.E.~~

FOR ORDERS.

In the letter recorded in G.O. No. 12 Revs. dated 8th January 1897 the Govt. of India requested that information might be furnished as regards the "extra grants" for famine expenditure, that might be required from Provincial and Local balances (outside budget limits) and that early proposals might be made for any grants required from Imperial, in case Provincial and Local balances should be exhausted.

In C. No. 294 the Accountant General requested that all famine grants sanctioned up to date from Provincials and Local funds might be reported to India.

C 1012

In C. Nos 324 & 333 he furnished Statements of grants so sanctioned and enquired how much of the famine expenditure would be met in the current year by means of

(i) Reappropriation from budget grants { (a) Local (b) Provl.

(ii) Extra grants from balances { (a) Local (b) Provl.

He also asked for full information regarding the expenditure to be provided for in 1897-98. These papers were referred to the Revy P.W.D, & L.M. Deptts and their replies are contained in C Nos 420, 421 & 437

Meanwhile in C. No. 381, the Govt. of India requested

(i) That, on the 10th February, the Accountant-General might be informed of the figures he should enter in the Second edition of his budget notes,

(ii) that, in a letter to be addressed to India about the 23rd February, the latest information then available might be furnished, so that the most probable (and not the maximum) figures might be entered in the final issue of the Civil estimates, and

(iii) that, on the 1st of March, any alteration in the figures entered in the letter might be communicated by telegram.

In C No. 438 the Accountant General furnishes the information collected by him from different sources and classified in accordance with the latest orders of India on the subject and wishes to know what figures should be adopted by him.

A comparative Statement X is put up embodying the information furnished by the Revy P.W.D, and L.M. Deptts as compared with the Accts Genls figures

It is submitted that the Accts Genls figures may be accepted with the modifications shown in red ink in the Statement.

As compared with the requirements of the Rev. Deptts, which seem to be moderate, and include both P.W.D & Local-fund expenditure the estimates adopted by

the Accountant General for Ganjam (1.13 & 8.92 including Establishment) & Anantapur (.88 & 2.40) are altogether excessive. For 1897-98 he proposes to reduce Ganjam to 4.01, but even this seems high for one district; 3 lakhs are allowed excluding .80 which the P.W.D proposes to meet from the Provincial grant already made. 1.00 has been added for Vizagapatam. For Anantapur 1.00 seems sufficient against .43 proposed by Rev. Dept.

The P.W.D requires 1.93 for Irrigation Minor works, chiefly on the II Circle; this has been allowed, though it is doubtful whether it should come under Famine relief. The demands made by P. & M. Dept. for Bellary (1.28 & 2.29) are excessive; the Rent. Govt figures have been adopted.

Readjustments of Contributions between Provl & Local Govts cannot be attempted at this stage & the Rent. Govt might see

+ The R.D. provides 50 in all. A paper came up yesterday, however, which foreshadowed considerable expenditure on relief operations — please look that point up before finally passing the figures — Rmarks of 20 or 30 might advisable.

KVS

Better treat it as such — however they be able to recover it from India

KVS

As regards Bellary, the 50 already granted for roads must of course be taken into account as affecting the Revl. balances. But I doubt if how it can be classed as Famine Expdre — the Govt. it can be classed as Famine Expdre — the Govt. has made hope there was any apprehension even remotely

KVS

Eyr. I think this is hardly worth discussing

KVS

Subject to the above remark re. the grant of 50 for Bellary

KVS

Please see A.G.'s letter at

authorised to enter every thing under Provincial at all events for the present.

The totals work out as follows.

	Rev. Dept.	N.G.	Proposed
1896-97	7.20	(b) 7.41	7.77
1897-98	(a) 9.05	(c) 13.00	14.00
	16.25	20.41	21.77

(a) The provision made by the Board does not include Ganjam and Vizagapatam but only the 4 ceded Districts.

(b) Adding .15 for Godavari and Kistna floods

(c) Taking his reduced figure 4.01 for Ganjam.

NB. No separate provision has been made for P.W.D establishments, but the estimates are apparently sufficient.

P.T.O

Ways and Means

Provincial

1896-97. The Acct. Genl revised estimates of 15th January worked upon a saving on the sanctioned budget of 4·02, out of which 2·15 was provided for Famine relief. The P.W.D has since surrendered 2·41 and the Acct. Genl reckons a total saving of 6·71 and provides 6·51 for Famine relief, leaving ·20 available; but as stated above the amount to be provided is 7·77, including about 2 lakhs as contributions to Local funds, so that there will be an excess of 1·06.

The closing balance is now taken at 22·48, but the excess of 2·48 over the minimum balance cannot be appropriated without the sanction of India

This must be asked for WS

Local

The original budget provision made by the Acct. Genl for the Current-Year under 45 Civil Works Local, was insufficient, and with reference to the orders in G.O. No. 1686L of 14th Sept/95 requiring larger amounts to be spent on Communications he has passed the budget by 4·35 under this head. This has led to an excess of 2·51 in the total expenditure under Local Funds;

The Acct. General now proposes to add ·75 to this amount for famine relief, but as pointed out by the L & M. Dept, District Boards expect to spend 1·34 from their own revenues & require a Provincial Contribution of 2·20 to wipe off deficits. The latter having been included under Provl, the excess to be met from Local balances is 2·51 only.

WS

This was to be reported under the circs WS

The total excess under Provincial & Local will thus be 3·57

Provincial

1897-98: In the estimates of the 15th January, the closing balance of the ongoing year was taken at 3·92, with a provision of 2·00 for Famine relief. In C No. 442 the Acct. Genl reports that India has struck out the provision in the budget for (i) Taluk establishments (ii) for Land Records reorganization of Registration Dept.

(iii) increased salaries of village accountants &c.

(iv) He has himself cut down the provision under Salt, Forests, Pounds, Registrations &c. Nevertheless his closing balance runs down to 62 with a famine estimate of 9.05; but he now prefers to adopt 13.00 for Famine (giving Gujarat 4.01) and says there will be a Minus balance of 3.33. If however the famine expenditure is taken at 7.77 414.00 the Minus balance will be considerably increased These calculations of course assume that the contract assignment from Imperial will be only 8 lakhs. As however India is sure to give something more, there will not even really be a Minus balance, but this is for India to settle. The famine ipso facto relaxes the rule regarding the Minimum of 20 lakhs, which is in fact reserved for utilisation in emergent occasions like the present. I do it is submitted that the facts may be reported to India by telegram, after ascertaining from the P.G.

I do not see why this should be struck out of a question of ways & means — that is, of finding the supplies — for the addl. expenditure will not entail any addl. grant either from Impl. or Prov. but merely addl. grant either from Impl. or Prov. but merely the fuller utilization of funds already allotted by the Legislature which cannot be withdrawn for any other purpose —

HS

Quite so — the diffce

India will have to make up

HS

HS

Recd to wire — They asked for a letter
on the 23rd — Send them a letter now sent
on the 23rd

HS

the exact position on the figures finally adopted by him.

Materials for the Letter of Telegram to reach India on 1-3-97.

Submitted that for this purpose the Revenue Govt should be authorised to communicate now by telegram the figures finally adopted by him direct to the Collectors concerned and call for revised Statistics to be prepared by Collectors, Supt Engineers & Presidents of District Boards conjointly, in accordance with the instructions in G.O. No. 133 dated 8th February 1897 (proof of which is submitted to H.E. for approval as directed, in the linked file). The Revenue Govt might then furnish a consolidated return with his own opinion on which Govt might pass final orders and address India

HS
11/2/97

Not a good note

AHC
10/2/97

10/2/97

AHC
10/2/97.

Field Department.

G 118]
N. I.—16-11-96.

C. No.

TELEPHONE MESSAGE

From Chief Secy

Chief Secretariat,

To Accountant

Dated 11th Feby 1897.

8.07

* 4.55 dispd
3.52 rcvd.

† 6.00 dispd
8.00 rcvd.

You may enter £777
in the revised and
†£1400 in the budget
under Famine relief
treating the whole as
Provincial, subject to
mutual adjustment.
Order please -

AE 11/2/97 AHC 11/2/97 LO 11/2/97.

[G / 69]
1,000—3-12-96.

Financial Department.

CHIEF SECRETARIAT, MADRAS.

Memorandum No. 382
7/12.2.97

READ the following paper :—

According to the figures in G.O., No.46 Financial, dated 19th January 1897 the total provincial expenditure of the current year was expected to amount to 538.91, excluding the provision of 2.15 for famine relief; and there is thus a saving of 4.02, as compared with the sanction of the grant of 542.93, which can be reappropriated from the provincial grant; now that the revised estimate of Famine relief expenditure is taken at 8.07 there will be an excess of 4.05 for which an "extra grant" will be asked for from the Government of India.

If the Accountant-General's latest revised estimate of total provincial expenditure (excluding famine) is less than that assumed in January the extra grant to be applied for will be reduced pro tanto. Sanction will be obtained for the reduction of the provincial balance below the prescribed minimum, as well as for the further expenditure in 1897-98, which can be only be met from the additional contract assignment already applied for.

The Accoutant-General is requested to be so good as to favour Government with his latest estimates of provincial closing balances for the current and ensuing years adopting the figures now proposed for Famine Relief.

Under Incorporated Local Funds the revised estimate shows an excess of 3.61 lakhs adding the expenditure on famine relief up to the end of January 1897 namely viz .75 an extra

ACCOUNTANT GENERAL'S OFFICE,
FORT ST. GEORGE,

the 11th of Feb. 1897

CHIEF SECRETARY
11 FEB 1897
GOVERNMENT OF MADRAS

My dear Price

I understand the Board

estimate for Famine this year

is 453. and next year 600.

whilst the P.W.D. figures are 352

and 800. How does Govt propose

to meet this? I suppose the explanation

may be ~~may~~ scarcity. Secondly it must

be divided up under the heads

Salaries &c, Works, Other Relief &

Katherine Relief. I cannot take
upon myself the responsibility
of distributing these contracts
anywhere. Will you let me know
this afternoon whether at
the Madras Club? If would
do that Budget dinner, when?
Sent you, God, today of
all night to work out the
necessary details.

Yours truly
F. Clarence

extra grant of 5·26 will be applied for to be met from Local balances subject to eventual adjustment.

Fort St. George,
12th February 1897.

(Signed) A.R.Knapp.
Ag. Assistant Secy.

Despatched 12/2/97

Secy F. C. Dn.

Secy (

TO

The Accountant-General, Madras.

Despatched 13/2

Telegram to the Collectors of Ganjam, Vizagapatam, Godavari Kistna, Anantapur, Bellary, Kurnool and Cuddapah:- A Note first -

91. Please hold immediate consultation with the Superintending Engineer and the District Board and forward to the Accountant-General without fail before the 20th instant accurate forecast of famine expenditure for current and ensuing years, ~~with reference to~~ showing probable actual outlay and not maximum amounts anticipated, classified strictly in accordance ~~with the~~ form prescribed in paras 6 & 7 of the Government of India Resolution recorded in ~~G.O., No.~~ Order 750 Rev., ~~dated~~ 28th December ~~1896~~ last and the principles laid down in ~~G.O. No~~ Order 133 Financial ~~dated 8th February 1897~~. 8th instant -

Fair signed by Secy
Ag Assistant Secy

15
13/2/97

foam to the Commissioner of Gangam, Vizag, Godavari, Kistna, Nellore, Bellary, Kurnool & North Arcot.

The
immediate
with the ~~Government~~ Engineers and the District Boards and forward to the Secretariat Govt. without fail before the 20th instant an accurate forecast of famine expenditure for current and ensuing years, with reference to probable actual outlay and not maximum amounts sanctioned, classified strictly in accordance with the forms prescribed in para 6 & 7 of the Govt of India Resolution under G.O. No. 750 Rev. dt 26th Dec 96 and the principles laid down in G.O. No. 133 Fin. dated 8th Feby 97.

Despatched 13/2/97

AB 12/2/97.

AK 12/2/97

[F. 28]
1-25-11-96.

Financial (1897) Department.

CURRENT No. 491

From Acct. General
For Secretary

Order

No.

Dated
Received } 13 February 97
Registered
Enclosures
Spare copies.

SUBJECT.

Forwarding with reference Memo 382
& 12-2-97 the estimates under Provl.
& Local funds for the current and
ensuing official years.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Financial Department.

[25]
5000—25-11-96.

SUBJECT.

H. E. THE GOVERNOR.
THE HON'BLE MR. BLISS, C.I.E.
THE HON'BLE MR. GROSE, C.I.E.

Famine estimates & Provincial Budget.

FOR ORDERS.

I do not quite follow either of the drafts - I suppose that the C.S. had better bring them both after the circulation when undoubtedly.

BBS
16/2/97

Passed; subject to modifications suggested by Hon. Mr. Bliss.

16.2.97

⊗ I do not see where -·68 comes from - The figure on the back of M is -1·10

BBS

Passed, subject to modifications by the Hon. Mr. Grose.

BBH 17.2.97

Draft order and letter to India are submitted for approval with reference to the Provincial closing balance of -5·16 for next year, reported by the Accountant-General in C.No. 491.

The alterations in the Jany. estimate which have so far been made by the Accountant-General and the Govt. of India are shown in the red ink in the accompanying statement and are summarised below:-

	Revised est 1896-97	Budget est. 1897-98	Explanations.
I Land Revenue - adjustments	+·95	⊗ -·68	Copy stamped paper and Detention hospital: vide details on back ✓
IV Stamps.	+·23	+·21	
V Excise.	-·17	,,	
VIII Assessed taxes.	+·25	+·25	
IX Forest.	+·25	,,	
X Registration.	+,,	-·10	
XVI A Courts of Law. . . .	+·17	-·62	India accepts the reduction proposed in para.3 (iii) of our Letter No. 47, d/ 19-1-97; but the A.G. raises the revised.
B Jails.	+·26	,,	

	Rev. est. 1896-97	Bud. est. 1897-98	Explanations.
VII Police.	+ ·10	,,	
VIII Marine.	+ ·07	- ·01	
IX Scientific &c. Depts.	+ ·10	+ ·15	Cinchona.
XIII Stationery & Printing.	,,	- ·10	Sale of Acts &c. High Court.
	+ 2·21	- ·90	

EXPENDITURE.

3. Land Revenue.	,,	- 1·58	Taluk estabt. 74,400; Land records dept. 66,200; ~~Protection~~ Exchange saving allce. 17,400; 1,58,000 — Understated charges Bk. mt.
5. Salt.	- ·10	- ·61	Probable savings and Orissa charges.
7. Excise.	- ·03	- ·10	
9. Customs	- ,,	- ·01	
11 Forest.	,,	- ·59	Notwithstanding the refusal of Govt. to reduce the budget, and the addition ordered for the re-organization of the subordinate staff.
12 Registration.	- ·05	- ·12	Agncy & Sub. D.C.
18 General Administration.	,,	- ·07	Exch. Comp. allce.
19 (A) Courts of Law.	,,	- ·39	Taluk estabts. 18600; Probable savings. 20400; Exch. Comp. allce. 59000
(B) Jails.	- ·24	- ·02	
20 Police.	,,	+ ·20	- ·10 Cattle fraud; + ·30 Govt. Exp. Force.
21 Marine.	,,	- ·11	Transfer of Fishery vessels to 32. Mis.
		- ·05	Exch. Comp. allce.
22 Education.	,,	- ·05	Maha magam festival.
24 Medical.	+ ·12	- ·05	Exch. comp. allce.
25 Political	- ·06	- ·01	British Consular Agency. (Savings)
26 Scientific &c.	- ·02	- ·01	Exch. comp. allce.
29 Superannuation.	- ·07	,,	
32 Miscellaneous.	+ 5·17	+ ·05	Half of Fishery vessels
33 Famine relief.	+ ·15	+ 12·00	2·15 & 2·00 Govt. funded in Jany. '96 is now shown under local loan 22.07
43 Minor works Civil.	+ ·25	,,	
Public Works Dept.		,,	Surrendered by P.W.D.
45 Civil works.	+ 2·46	- ·80	Transferred to Famine Relief P.W.D.
Public Works Dept.			
	+ 2·66	+ 7·73	
Closing balance	- ·45	- 9·08	

15.2.97

15-t January

Revised	Budget
+ 32·54	+ 8·43
+ ·01	"
+ ·04	"
+ ·62	"
- ·05	"
- 1·00	- ·40
- ·01	- ·02
- ·02	"
- ·54	"
"	"
- 31·57	8·01

Revised	Budget
32·52	8·01
31·57	7·33
- ·95	- ·68

15/2/97

15/2/97

CURRENT No. 49/

Statement shewing in thousands of Rupees the Provincial and Local Funds for the current

Heads of Revenue	Revised Estimate 1896-97		Budget Estimate 1897-98	
	Provincial	Local	Provincial	Local
Principal Heads of Revenue				
I - Land Revenue				
Proper	1.26.50	24.77	1.36.26	24.72
Adjustments	+32.52		+ 7.33	
III - Salt	1.24	"	1.27	"
IV - Stamps	59.85	"	59.85	"
V - Excise	36.88	"	38.25	"
VI - Provincial Rates	"	75.77	"	78.33
VII - Customs	70	"	73	"
VIII - Assessed Taxes	12.00	"	12.00	"
IX - Forest	11.50	"	11.87	"
X - Registration	5.95	"	6.20	"
Total	2.87.14	1.00.54	2.73.76	1.03.05
XII - Interest	1.69	43	1.80	42
XIII - Post Office, Telegraph, and Mint	"	"		
Receipts by Civil Departments				
XVI - Law and Justice				
A - Courts of Law	6.90	"	7.00	"
B - Jails	4.84	"	4.81	"
XVII - Police				
Police	} 4.60	"	4.41	"
Pounds				
XVIII - Marine	7	"	"	"
XIX - Education	2.05	2.33	2.03	2.37
XX - Medical	1.28	23	1.31	21
XXI - Scientific & Other Minor Depts.	2.35	"	2.35	"
Total	22.09	2.56	21.91	2.58
Miscellaneous				
XXII - Receipts in aid of Superannuation	51	1	55	1
XXIII - Stationery and Printing	1.32	"	1.41	"
XXV - Miscellaneous	1.68	6.27	1.71	6.31
Total	3.51	6.28	3.67	6.32
Railways				
XXVI - State Railways (Gross Traffic Receipts)	2.70	"	2.70	"
Irrigation				
XXX - Minor Works & Navigation				
Civil Officers	12		12	
Public Works Dept.	1.60		1.60	
Total	1.72	"	1.72	"
Buildings and Roads				
XXXII Civil Works				
Civil Officers	9	10.41	9	10.46
Public Works Dept.	1.67	4	1.67	4
Total	1.76	10.45	1.76	10.50
Contributions from Local Funds				
Ordinary	2.43	3.05	2.73	2.65
Mayavaram Municipal Railway	47	53	"	46
Total	2.90	3.58	2.73	3.11
Total Revenue & Receipts	3.23.57	1.23.84	3.10.05	1.25.98
Opening Balance	43.01	44.17	22.80	41.17
Grand Total	3.66.52	1.68.01	3.32.85	1.67.15

Forwarded to the Chief Secy. to Government with reference to his Memo. No 382 dated 12: February 1897.

Fort St George

the latest Estimates of the Accountant General and the ensuing Official Years.

Heads of Expenditure	Revised Estimate 1896-97		Budget Estimate 1897-98	
	Provincial	Local	Provincial	Local
Direct Demands on the Revenue				
1. Refunds and Drawbacks	1.34	20	1.18	17
Charges in respect of Collections				
3. Land Revenue	51.61	45.41	51.40	46.45
5. Salt	6.26	"	5.45	"
6. Stamps	2.67	"	2.61	"
7. Excise	1.78	"	1.57	"
9. Customs	2.39	"	2.45	"
10. Assessed Taxes	13	"	13	"
11. Forest	7.64	"	8.54	"
12. Registration	4.08	"	4.30	"
Total	77.90	45.61	77.63	46.62
Interest				
13. Interest on Ordinary debt	1.69	"	1.96	"
14. Interest on Other obligations	"	5	"	5
Total	1.69	5	1.96	5
Post Office, Telegraph, and Mint				
15. Post Office	1.02	"	1.07	"
Salaries and Expenses of Civil Departments				
18. General Administration	9.88	3.30	10.11	3.45
19. Law and Justice	45.92	"	46.67	"
A. Courts of Law	10.00	"	11.7	"
B. Jails	46.55	"	46.24	"
20. Police	1.19	"	8	"
21. Marine	16.49	11.44	17.52	11.81
22. Education	13.08	13.98	12.91	14.28
24. Medical	80	"	82	"
25. Political				
26. Scientific and other Minor Departments	4.08	"	4.50	"
Total	1.47.99	28.72	1.50.02	29.74
Miscellaneous Civil Charges				
29. Superannuation Allowances & Pensions	15.52	12	16.32	12
30. Stationery and Printing	9.00	"	9.32	"
32. Miscellaneous	1.50	3.02	1.61	3.37
Total	26.02	3.14	27.25	3.49
Famine Relief and Insurance				
33. Famine Relief				
Civil Officers	3.80	75	6.00	"
Public Works Dept.	3.52	"	8.00	"
Total	7.32	75	14.00	"
Construction of Railways				
37. Construction of Railways &c	40	"		34
Railway Revenue Account.				
38. State Railways - Working Expenses	1.63	"	1.77	"
Irrigation				
43. Minor Works and Navigation				
Civil Officers	4.35	"	4.50	"
Public Works Dept.	38.27	12	30.50	10
Total	42.62	12	35.00	10
Buildings and Roads				
45. Civil Works				
Civil Officers	8.25	45.14	5.09	46.27
Public Works Dept.	25.30	41	21.11	57
Total	33.55	45.55	26.20	46.84
Contribution to Local Funds				
Ordinary	3.05	2.43	2.65	2.73
Mayavaram Municipal Railway	53	47	46	
Total	3.58	2.90	3.11	2.73
Total Expenditure	3.43.72	1.26.84	3.38.01	1.29.91
Closing Balance	22.80	41.17	- 5.16	37.24
Grand Total	3.66.52	1.68.01	3.32.85	1.67.15
Provincial and Local Surplus	"	- 3.00	- 27.96	+ 3.93
Deficit	- 20.21		- 31.89	

Note. Details of Spruce under Land Rev. adjusted —

	Budget 1896-97	Revised 1896-97	Budget 1897-98
	+ 32.54	+ 32.54	+ 8.43
Contract Assignment	"	+ .01	"
Meteorological Observations	+ .04	+ .04	"
Pure Food Inquiries	+ .62	+ .62	"
Customs establt.	— .05	— .05	"
Duties Worked upon	— 1.00	— .46	— 1.10
Detention Hospital	— .03	— .03	"
Fruit Acclis	— .02	— .02	"
Agricultural Chemist	— .54	— .54	"
Metl. Enquiry	"	+ .40	"
Cyprus transfer paper	+ 31.56	32.52	+ 7.33

Revs
Rev. correct
Letter X 150
Letter 3 Mar.
Letter 16 Mch 97

Letter 2 Apr.

Famine estimates

Passing adverse on this — framed by the Financial Depts enclosing estimates for Revs accurate estimates, & addressing this Govt to direct a financial position & after passing 22.07 lakhs for famine relief —

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers:—

G.O., No. 750, Revenue, dated 26th December 1896.

Abstract.—Communicating revised orders of the Government of India regarding the classification of charges under "*33. Famine Relief.*"

G.O., No. 12, Revenue, dated 8th January 1897.

Abstract.—Communicating orders of the Government of India regarding the ordinary budget system being applied to the control of famine expenditure, requesting information regarding the extra grants made or anticipated from Local and Provincial balances, and calling for early proposals for the necessary grants from Imperial, if Local or Provincial balances are not available.

Read—also the following papers:—

Letter from the Accountant-General, No. 333, dated 28th January 1897.
" " " " 351 " 2nd February "
" " " " 354 " 2nd " "

Office-note to the Revenue, Local and Municipal, and Public Works Departments, No. 271, dated 2nd February 1897.

From R. A. GAMBLE, Esq., Under Secretary to the Government of India, Finance and Commerce Department, to the Secretary to the Government of Madras, dated Calcutta, the 2nd February 1897, No. 550-A.

I am directed to request that, with the permission of His Excellency the Governor in Council, you will inform the Government of India by a letter, which will reach me on the 1st of March, what figures the Government of Madras finally, on the latest information then available, recommend to be entered in the revised estimates for 1896–97 and the budget estimates for 1897–98 for expenditure under 33. Famine Relief, the figures being distributed between the Civil and the Public Works Departments. I am to explain that the Government of Madras will not be held bound to restrict their expenditure within the figures furnished, if unfortunately greater expenditure should be found to be necessary. The Government of India desire to enter in the estimates the most probable and not the maximum possible figures. Any alteration in the figures entered in the letter may be communicated by a telegram on the 1st of March.

2. I am also to request that, on the 10th February, you will inform the Accountant-General of your province what figures he should enter in his revision on that date of the estimates based on information available on that date, in order that the figures he enters in resubmitting the estimates may be as nearly correct as may be.

Copy forwarded to the Accountant-General, Madras.

Office note from the Revenue Department, dated 3rd February 1897.
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Abstract.—Submitting the information collected by him, and offering observations as to ways and means for meeting famine expenditure.

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Statement from the Accountant-General, dated 13th February 1897.

Order—No. 164, Financial, dated 18 February 1897.

The Government observes that the estimates of Famine expenditure for the current and ensuing years, embodied in the papers read above and reproduced in Appendix A to these proceedings, appear to have been framed with reference to the *maximum* outlay anticipated in each department and not to the probable *actual* expenditure as required by the Government of India. The Government considers that it will be sufficient for the present to provide in the Civil and Public Works estimates the ~~reduced~~ amounts shown in Appendix B,—the redistribution of the figures as between the Civil and Public Works departments, as well as the correct classification of details, being left for future determination when the final issues of the Civil estimates are printed.

2. Meanwhile, the Accountant-General will be requested to communicate ~~by telegram~~ with the Collectors of the affected districts, who will arrange to hold an immediate consultation with the Superintending Engineers and the District Boards concerned, and forward to the Accountant-General, without fail before the 22nd instant, a more accurate forecast of famine expenditure for the current and ensuing years, classified strictly in accordance with the form prescribed in paragraphs 6 and 7 of the Government of India Resolution in G.O., No. 750, Revenue, dated 26th December 1896, and the principles laid down in G.O., No. 133, Financial, dated 8th February 1897. The Accountant-General will then arrange to furnish a consolidated statement in the same form for the consideration of Government. The figures finally approved will be forthwith communicated to the Collectors concerned, who should then telegraph to Government before the 27th February any changes considered to be absolutely necessary.

3. All famine outlay incurred from and after the 1st February 1897 will, for the present, be recorded in the Provincial accounts, the question of readjustment by means of Contributions as between Provincial and Local being reserved for future consideration on the closure of the famine accounts.

4. The Accountant-General estimates that with a provision of 8·07 lakhs under *33. Famine Relief*, the revised estimates of expenditure under Local and Provincial services will probably exceed the sanctioned allotments of the current year by 3·56 * lakhs; re-appropriations are therefore impossible and the sanction of the Government of India will be obtained for an extra grant from Local and Provincial balances † to meet the excess now anticipated ~~as a matter of fact~~, the bulk of which can be met from the surplus of 2·80 in the Provincial balance over the prescribed minimum.

1896–97. Expenditure.	Sanctioned grant.	Latest revised estimate.	Probable excess.	Estimated closing balance.
	LAKHS	LAKHS.	LAKHS.	LAKHS.
Local	124·07	126 84	2·77	41·17
Provincial	342·93	343·72	·79	22·80
Total ..	467·00	470·56	* 3·56	† 63·97

5. For 1897–98, it is estimated that the closing balance under Incorporated Local funds will be reduced from 44·17 at the beginning of the current year to 37·24, although no more than ·75 has been provided for famine outlay. The Provincial closing balance is expected to stand at *minus* 5·16 lakhs, assuming that the approximate estimate of 14·00 for famine relief will prove sufficient and that no more than 8·43 will be assigned as the Imperial contribution for the year. This small assignment was originally proposed by the Government of India, when Provincial finances were considered to be in a most flourishing condition and before any impending scarcity was apprehended. Even if the full amount (28·60), applied for by this Government as the irreducible minimum under purely normal conditions, were sanctioned, the estimated closing balance would stand at 15·01, or five lakhs below the prescribed minimum. Several local boards in the affected districts expect to close with deficits, which ~~are invariably~~ made good from Provincial revenues ~~under article 1359 (1) of the Civil Account Code~~. Considering therefore the large famine outlay in the two years of 22·07 and the probable loss under Land Revenue (Provincial) of over 8 lakhs,—which are by no means maximum figures,—the reduction of the Imperial assignment by even so small a sum as 3·94 (32·54—28·60), at the commencement of the next contract period, cannot but be regarded as a serious embarrassment, and the Government of India will again be addressed regarding the gloomy aspect of the financial position under existing abnormal conditions.

(True Extract.)

Chief Secretary.

To the Accountant-General.
„ all departments of the Secretariat.
„ Collectors of Famine districts.
Editors' Table.

Exd. C. M. Thumbuswamy.

Department estimates of Famine expenditure compared with the Accountant-General's figures and the amount now adopted.

33. Famine Relief.	Revised estimate, 1896–97. Revenue Department.	Public Works Department.	Local and Municipal Department. Provincial.	Local and Municipal Department. Local.	Accountant-General. Provincial.	Accountant-General. Local.	Amount already sanctioned or applied for. Provincial.	Amount already sanctioned or applied for. Local.	Figures now adopted.	Budget estimate, 1897–98. Revenue Department.	Public Works Department.	Local and Municipal Department. Provincial.	Local and Municipal Department. Local.	Accountant-General.	Figures now adopted.
Civil Officers—															
Salaries and Establishments.	·13				* ·12					·20				* ·31	·30
Ganjam	·30				A ·80					·20				A 6·63	1·50
Vizagapatam	·05									·05					·50
Godavari and Kistna	·15				C ·15					·15					·10
Godavari and Kistna	·05				·02					·05				1·10	·50
Bhadrachalam	·05		·41		·07					·03		·50		·90	1·00
Anantapur	1·06		1·28		E ·80					·53		2·29		·38	·60
Bellary	·31		·51		·47					·06		·60		1·60	1·50
Kurnool	1·35									·13		·20			
Cuddapah															
Total ..	3·45		2·20		1·34					·75		3·59		10·92	6·00
Public Works Department—															
Salaries and Establishments.		D ..									D ..			D ·2·99	
I Circle. { Ganjam ..	·20									·20					1·50
{ Vizagapatam ..	·15									·15		·80			·50
II Circle. { Kistna ..		·02									G 1·68				1·68
{ Nellore ..															
Godavari (Bhadrachalam) ..	·25				·28					·25		1·06		1·20	·50
Anantapur	·20		1·00		·67					·40		1·16		2·50	2·57
Bellary	1·75				1·67					1·60		·55		·50	·50
Kurnool	* ·40		·35		·23					·80		·50		·40	·50
Cuddapah	·80		·43		·34					·60				·60	
Total ..	3·75	B 2·00	F 1·78		3·42					3·52	B 4·69	F 1·96		6·99	8·00
Total—															
Salaries and Establishments.	·13				·12					·15				·31	·30
Ganjam	·50				1·13					1·60	·20			H 8·92	3·00
Vizagapatam	·20									·20	·80				1·00
Godavari and Kistna	·15				·15					·15					
Godavari and Kistna	·30		·02		·30					·02	1·66				1·68
Bhadrachalam										·30					·35
Anantapur	·25	1·10	2·69		·82					·65	1·16	3·85		·35	1·00
Bellary	2·81				2·09					2·65				3·40	3·57
Kurnool	·71	·40	·86		·51					1·09	4·21	1·10		·88	1·10
Cuddapah	2·15	·48	·43		1·54					·95	1·07	·60		2·10	2·00
Total ..	7·20	2·00	3·98		6·66					8·07	3·14			H 17·91	14·00
			1·34							1·66	5·05	5·55			
										2·22	4·69				
										·75					

* Excluding Ganjam establishment which is shown in next line.
A.—Including salaries and establishment.
B.—Exclusive of ·06 shown against Municipal funds by the P.W.D.
C.—For flood damages ~~added but for comparison~~.
D.—Exclusive of establishment charges.
E.—Including ·60 already given for roads from Provincial, but utilised for famine relief works.
F.—Styled Local Fund relief works, but not included in the programme of ways and means.
G.—Minor Irrigation works.
H.—Reduced by 4·91 in the covering letter.

APPROXIMATE Estimates of Famine expenditure roughly distributed under the several heads prescribed by the Government of India.

33. FAMINE RELIEF.	Revised Estimate, 1896–97.								Budget Estimate, 1897–98.							
	Ganjám.	Vizagapatam.	Gódávari and Kistna (Bhadráchalam).	Anantapur.	Bellary.	Kurnool.	Cuddapah.	Total.	Ganjám.	Vizagapatam.	Gódávari and Kistna (Bhadráchalam).	Anantapur.	Bellary.	Kurnool.	Cuddapah.	Total.
CIVIL OFFICERS.																
1. Salaries, establishments and contingencies	·05	..	..	·02	·05	·05	·03	·20	·10	·05	..	·05	·10	·03	·05	·38
2. Relief works in charge of Civil Officers—																
(a) Communications	·35	·05	..	·15	·45	·33	·10	1·43	·45	·25	..	·25	·32	·32	·30	1·89
(b) Miscellaneous Public Improvements.	..	..	..	·01	·01	·05	·01	·08	..	..	..	·01	·01	·01	·01	·04
(c) Irrigation	..	..	..	..	·05	·01	·08	·14	..	..	..	·01	·08	·02	·01	·12
4. Relief to people employed otherwise than on famine relief (Relief to weavers)	·20	..	..	·12	·43	·10	1·15	2·00	·80	·10	..	·10	·50	·20	1·10	2·30
5. Gratuitous relief—																
(a) Given in Government institutions	·25	..	·05	·04	·10	·05	·02	·51	·65	·15	·10	·17	·10	·05	·02	1·24
(b) „ at the houses of the people	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) „ in other ways	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Miscellaneous—																
(a) Flood damages	..	..	·15	..	·01	·01	·01	·01	·15	..	..	..	..	..	..	..
(b) Others *	..	..	..	·01	..	..	..	·01	·04	..	..	..	·01	·01	..	·01	·03
Total, Civil Officers	·85	·05	·20	·35	1·10	·60	1·40	4·55	1·50	·55	·10	·60	1·12	·63	1·50	6·00
PUBLIC WORKS DEPARTMENT.																
3. Relief works in charge of Public Works Department—																
(a) Communications	·20	·15	·25	·30	1·50	·36	·55	3·31	1·50	·50	·25	·50	2·47	·45	·40	6·07
(b) Miscellaneous Public Improvements.	..	..	·02	..	·10	·04	·05	·21	..	..	1·68	..	·10	·05	·10	1·93
(c) Irrigation	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(d) Construction of Railways	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total, Public Works Department	·20	·15	·27	·30	1·60	·40	·60	3·52	1·50	·50	1·93	·50	2·57	·50	·50	8·00
Grand Total, 33. FAMINE RELIEF	1·05	·20	·47	·65	2·70	1·00	2·00	† 8·07	3·00	1·05	2·03	1·10	3·69	1·13	2·00	‡ 14·00

* Details should be furnished as in the Accountant-General's circular.

† Including ·75 for Local Fund works.

‡ Wholly Provincial.

16/2/97

FINANCIAL DEPARTMENT.

Letter—from

The Chief Secretary to the Government of Fort St. George,

To

The Secretary to the Government of India, Finance and Commerce Department.

Sir,

I am directed to acknowledge the receipt of your letter, No. 550-A, dated 2nd February 1897, and, in reply, to state that the Accountant-General has been requested to provide under *33. Famine Relief* a sum of 8·07 lakhs for the current year and 14·00 for 1897–98, as shown in the statement attached.* Great difficulty has been experienced in preparing ~~anything like~~ a reliable forecast, ~~in the face of the excessive demands naturally made by local officers, and the request of the Government of India that the probable outlay and not the maximum amounts should be reported. The present estimates cannot, therefore, be regarded as representing the actual or even the most probable requirements,~~ and His Excellency the Governor in Council has reason to apprehend that a considerably enhanced outlay may become necessary ~~later~~ before the close of the current official year. ~~The letter which, in accordance with your request of the 15th inst., will be despatched to you to-day~~ [illegible]

* Appendix B in the proceedings annexed.

2. The Accountant-General's latest revised estimates show that, with the above mentioned provision of 8·07 lakhs for famine relief, the sanctioned grants of the current year under Provincial and Local will be exceeded by 3·56 lakhs, of which 2·80 may be met from the surplus of the Provincial closing balance over the prescribed minimum and the remainder from local balances. No extra grant from Imperial funds will, therefore, be necessary, and I am to request that the sanction of the Government of India may once for all be accorded for whatever excess may eventually occur on account of famine outlay ~~in the current year~~, which was not provided for in the sanctioned estimates.

3. The Provincial closing balance in 1897–98 is placed by the Accountant-General at *minus* 5·16 lakhs, allowing for a famine expenditure of 14·00 and an Imperial contribution of 8·43 as the contract assignment under *I. Land Revenue—Adjustments*. In this connection, I am to point out that the latter amount was originally fixed by the Government of India with reference to the facts, that the present quinquennium opened with the large balance of 41·91 lakhs; that the province has continued to enjoy the uninterrupted financial prosperity of former years, which has enabled the Government to maintain a scale of expenditure on new Railways, Irrigation and Civil Works greatly in excess of the contract assignments; that the Land Revenue demand was likely to increase considerably during the term of the new contract; that the large surplus balances should be utilised for Public Works expenditure in excess of the very small amounts allowed; that the revenues of Madras were prosperous and increasing; and that, in the opinion of the Government of India, the proposed contract assignment should leave the Local Government ample means for meeting any increases of its expenditure that it might find it necessary in the near future to provide for. In Mr. Arundel's reply, No. 905, dated 29th December 1896, an assignment of 28·60 was applied for, with a provision of no more than 1·00 under famine relief, which then appeared to be sufficient, and in the expectation that the

revenue and expenditure of the province would otherwise continue to flourish and improve in accordance with the scale ~~this~~ assumed as the normal standard. These expectations both on the part of the Government of India and of this Government have now been completely falsified; the balances are exhausted, the revenues have dropped, and restrictions have been enforced on expenditure which will soon cripple the administration, ~~and render infructuous a considerable portion of past outlay.~~ I am therefore to urge that it is ~~only~~ reasonable that, under the altered circumstances, the whole question should be reconsidered and adequate provision made for meeting the unforeseen liabilities imposed on the administration of the province.

4. His Excellency the Governor in Council is aware that both Provincial and Local balances should be exhausted before the aid of the Imperial Government can be invoked; but the present estimates show that, even if the additional assignment of 20·17 (28·60—8·43) asked for by this Government from Imperial revenues is sanctioned, the Provincial balance will be five lakhs below the prescribed minimum at the close of the first year of the contract. On the other hand several of the Local Boards in the affected districts expect to close the accounts of the current year with deficits, which will have to be ~~indemnified~~ met from Provincial revenues under existing rules. Owing, moreover, to the heavy burdens already imposed on Local Funds in this Presidency, which cannot be regarded as appertaining ~~strictly~~ to their legitimate ~~functions in strict accordance with law~~, and which are elsewhere borne by Imperial or Provincial revenues, His Excellency the Governor in Council has been compelled to decide* that these funds should not be drawn upon to a larger extent than absolutely necessary, and that, subject to eventual adjustments, no additional liability on account of famine should be enforced on them from and after the 1st February 1897. Considering the reduction in ~~the estimates of 1897–98 under~~ Local balances, viz., from 14·17 at the beginning of the current year to 37·24 at the end of 1897–98, although no provision is made for famine relief, and the falling off in Local revenues, which must inevitably follow the distress in the affected districts, this Government does not anticipate that any substantial contributions can be recovered from the District Boards concerned on the closure of the famine accounts, and I am again to request that the Government of India may be pleased to increase the contract assignment throughout the next quinquennium to such an extent as to ~~fully~~ compensate this Government for the heavy losses already sustained as well as the further embarrassments which will have to be faced before the ~~closure~~ of famine operations.

* G.O., No. 133, Financial, dated 8th February 1897 (copy annexed).

I have the honour to be,

Sir,

Your most obedient servant,

15.2.97 Chief Secretary.

Fort St. George,
18 February 1897.

15/2/97 15/2/97

Encl. A. T. Eccleston.

Government {1897} of Madras.

FINANCIAL

Recd.
Regd.
} 1897.
Enclosures
Spare copies

G.O., No. 164, 18th February 1897.

FEBRUARY.

Famine Estimates.

Passing orders on the — framed by the several departments concerned, calling for more accurate estimates, and addressing the Government of India on the financial position of the Government of Madras after providing 22·07 lakhs for famine relief.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers :—

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" " " " 351 " 30th " "
" " " " 354 " 1st February "

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I am directed to request that, with the permission of His Excellency the Governor in Council, you will inform the Government of India by a letter, which will reach me on the 1st of March, what figures the Government of Madras finally, on the latest information then available, recommend to be entered in the revised estimates for 1896–97 and the budget estimates for 1897–98 for expenditure under 33. Famine Relief, the figures being distributed between the Civil and the Public Works Departments. I am to explain that the Government of Madras will not be held bound to restrict their expenditure within the figures furnished, if unfortunately greater expenditure should be found to be necessary. The Government of India desire to enter in the estimates the most probable and not the maximum possible figures. Any alteration in the figures entered in the letter may be communicated by a telegram on the 1st of March.

2. I am also to request that, on the 10th February, you will inform the Accountant-General of your province what figures he should enter in his revision on that date of the estimates based on information available on that date, in order that the figures he enters in resubmitting the estimates may be as nearly correct as may be.

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Order—No. 164, Financial, dated 18th February 1897.

The Government observes that the estimates of Famine expenditure for the current and ensuing years, embodied in the papers read above and reproduced in Appendix A to these proceedings, appear to have been framed with reference to the *maximum* outlay anticipated in each department and not to the probable *actual* expenditure as required by the Government of India. The Government considers that it will be sufficient for the present to provide in the Civil and Public Works estimates the amounts shown in Appendix B,—the redistribution of the figures as between the Civil and Public Works departments, as well as the correct classification of details, being left for future determination when the final issues of the Civil estimates are printed.

2. Meanwhile, the Accountant-General will be requested to communicate any further information he may have to the Collectors of the affected districts, who have already been instructed to hold an immediate consultation with the Superintending Engineers and the District Boards concerned, and forward to the Accountant-General, without fail before the 22nd instant, a more accurate forecast of famine expenditure for the current and ensuing years, classified strictly in accordance with the form prescribed in paragraphs 6 and 7 of the Government of India Resolution in G.O., No. 750, Revenue, dated 26th December 1896, and the principles laid down in G.O., No. 133, Financial, dated 8th February 1897. The Accountant-General will then arrange to furnish a consolidated statement in the same form for the consideration of Government. The figures finally approved will be forthwith communicated to the Collectors concerned, who should then telegraph to Government before the 27th February any changes considered to be absolutely necessary.

3. All famine outlay incurred from and after the 1st February 1897 will, for the present, be recorded in the Provincial accounts, the question of readjustment by means of Contributions as between Provincial and Local being reserved for future consideration on the closure of the famine accounts.

4. The Accountant-General estimates that with a provision of 8·07 lakhs under *33. Famine Relief*, the revised estimates of expenditure under Local and Provincial services will probably exceed the sanctioned allotments of the current year by 3·56 * lakhs; re-appropriations are therefore impossible and the sanction of the Government of India will be obtained for an extra grant from Local and Provincial balances † to meet the excess now anticipated, the bulk of which can be met from the surplus of 2·80 in the Provincial balance over the prescribed minimum.

1896-97. Expenditure.	Sanctioned grant.	Latest revised estimate.	Probable excess.	Estimated closing balance.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Local	124·07	126·84	2·77	41·17
Provincial	342·93	343·72	·79	22·80
Total ..	467·00	470·56	* 3·56	† 63·97

5. For 1897–98, it is estimated that the closing balance under Incorporated Local funds will be reduced from 44·17 at the beginning of the current year to 37·24, although no more than ·75 has been provided for famine outlay. The Provincial closing balance is expected to stand at *minus* 5·16 lakhs, assuming that the approximate estimate of 14·00 for famine relief will prove sufficient and that no more than 8·43 will be assigned as the Imperial contribution for the year. This small assignment was originally proposed by the Government of India, when Provincial finances were considered to be in a most flourishing condition and before any impending scarcity was apprehended. Even if the full amount (28·60), applied for by this Government as the irreducible minimum under purely normal conditions, were sanctioned, the estimated closing balance would stand at 15·01, or five lakhs below the prescribed minimum. Several local boards in the affected districts expect to close with deficits, which must be made good from Provincial revenues. Considering therefore the large famine outlay in the two years of 22·07 and the probable loss under Land Revenue (Provincial) of over 8 lakhs,—which are by no means maximum figures,—the reduction of the Imperial assignment by even so small a sum as 3·94 (32·54—28·60), at the commencement of the next contract period, cannot but be regarded as a serious embarrassment, and the Government of India will again be addressed regarding the gloomy aspect of the financial position under existing abnormal conditions.

[Here enter letter No. 165, Financial, dated 18th February 1897.]

(True Extract.)

Chief Secretary.

To the Accountant-General.
„ all departments of the Secretariat.
„ Collectors of Famine districts.
Editors' Table.

Exd. C. M. Thumbuswamy.

[Appendix.

Department estimates of Famine expenditure compared with the Accountant-General's figures and the amounts now adopted.

33. FAMINE RELIEF.	Revised estimate, 1896-97. Revenue Department.	Public Works Department.	Local and Municipal Department. Provincial.	Local and Municipal Department. Local.	Accountant-General. Provincial	Accountant-General. Local.	Amount already sanctioned or applied for. Provincial.	Amount already sanctioned or applied for. Local.	Figures now adopted.	Budget estimate, 1897-98. Revenue Department.	Public Works Department.	Local and Municipal Department. Provincial.	Local and Municipal Department. Local.	Accountant-General.	Figures now adopted.
Civil Officers—															
Salaries and Establishments.															
Ganjam	·13	..	..	..	..	..	..	..	·30	·20	..	..	..	* ·31	·30
Vizagapatam ..	·30	..	..	..	..	..	..	..	1·50	1·50	..	..	..	A 6·68	1·50
Godávari and Kistna	·05	..	..	..	..	..	..	..	·50	·50	..	..	..	..	·50
Bhadráchalam ..	C ·15	..	..	..	..	..	..	..	·10	..	..	..	..	..	..
Anantapur	·05	..	..	..	..	..	..	..	·50	·10	..	..	..	1·10	·10
Bellary	·06	..	..	..	..	..	..	..	·50	·50	..	..	..	·90	·50
Kurnool	1·06	..	..	..	..	..	..	..	1·00	1·00	..	..	..	·38	1·00
Cuddapah	·31	..	..	..	..	..	..	..	·60	·60	..	..	..	1·60	·60
	1·85	..	..	..	..	..	..	..	1·50	1·50	..	..	..		1·50
Total ..	3·45	..	..	..	..	..	..	..	6·00	6·00	..	..	..	10·92	6·00
Public Works Department—															
Salaries and Establishments.															
I Circle. { Vizagapatam ..	.. ·20	D ..	..	..	..	..	..	..	..	D ..	..	..	..	..	D ..
{ Kistna ..	·15	..	..	..	..	..	..	..	..	..	..	..	..	2·29	..
II Circle. { Nellore ..	..	·02	..	..	..	..	..	..	..	1·50	..	..	..	..	1·50
Godávari (Bhadráchalam) ..	·25	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	·20	1·10	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	1·75	·40	..	..	..	..	..	..	..	1·68	..	..	..	..	1·68
Kurnool	·40	·48	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	·80	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		B 2·00	F 1·78	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	3·75														
Total—															
Salaries and Establishments.	·13	..	..	..	..	..	..	..	·25	..	..	..	..	..	..
Ganjam	·60	..	..	..	..	..	..	..	·30	·15	..	..	..	·12	·30
Vizagapatam ..	·20	..	..	..	..	..	..	..	·03	1·13	..	..	..	1·13	3·00
Godávari and Kistna ..	·16	..	..	..	..	..	..	..	·53	..	..	..	..	..	1·00
Bhadráchalam ..	·30	..	..	..	..	..	..	..	·06	·15	..	..	..	·15	1·68
Anantapur	·25	1·10	..	..	..	..	..	..	·13	·30	..	..	..	·30	·35
Bellary	2·81	·40	..	..	..	..	..	..	·75	·82	..	..	..	·82	1·00
Kurnool	·71	·48	..	..	..	..	..	..		2·09	..	..	..	2·09	3·57
Cuddapah	2·16									·51	..	..	..	·51	1·10
		2·00	3·98	..	..	..	..	..		1·54	..	..	..	1·54	2·00
Total ..	7·20														
			1·34	..	..	..	..	..		6·66	..	..	..	·86	H 17·91
															14·00

* Excluding Ganjam establishment which is shown in next line.
A.—Including salaries and establishment.
B.—Exclusive of ·06 shown against Municipal funds by the P.W.D.
C.—For flood damages.
D.—Exclusive of establishment charges.
E.—Including ·50 already given for roads from Provincial, but utilised for famine relief works.
F.—Styled Local Fund relief works, but not included in the programme of ways and means.
G.—Minor Irrigation works.
H.—Reduced by 4·91 in the covering letter.

Government {1897} of Madras.

FINANCIAL.

Recd. } 1897. *Enclosures*

Regd. *Spare copies*

Letter, No. 165, 18th February 1897.

FEBRUARY.

Famine Estimates.

Addressing on the financial position of the Government of Madras after provision of 22·07 lakhs for famine relief.

c) APPENDIX B to G.O., No. 164, FINANCIAL, DATED 18TH FEBRUARY 1897.

APPROXIMATE Estimates of Famine expenditure roughly distributed under the several heads prescribed by the Government of India.

	Budget Estimate, 1897–98.								Revised Estimate, 1896–97.							
	Ganjam.	Vizagapatam.	Godâvari and Kistna (Bhadrachalam).	Anantapur.	Bellary.	Kurnool.	Cuddapah.	Total.	Ganjam.	Vizagapatam.	Godâvari and Kistna (Bhadrachalam).	Anantapur.	Bellary.	Kurnool.	Cuddapah.	Total.
33. FAMINE RELIEF.																
CIVIL OFFICERS.																
1. Salaries, establishments and contingencies	·10	·05	..	·05	·10	·03	·05	·38	·10	·05	..	·05	·10	·03	·05	·38
2. Relief works in charge of Civil Officers—																
(a) Communications	·45	·25	..	·25	·32	·32	·30	1·89	·45	·25	..	·25	·32	·32	·30	1·89
(b) Miscellaneous Public Improvements.	·08	..	..	·01	·01	·01	·01	·12	·08	..	..	·01	·01	·01	·01	·12
(c) Irrigation	·14	..	..	·01	·08	·02	·01	·26	·14	..	..	·01	·08	·02	·01	·26
4. Relief to people employed otherwise than on famine relief (Relief to weavers) ..	2·00	·10	..	·10	·50	·20	1·10	2·30	2·00	·10	..	·10	·50	·20	1·10	2·30
5. Gratuitous relief—																
(a) Given in Government institutions ..	·51	·15	·10	·17	·10	·05	·02	1·24	·51	·15	·10	·17	·10	·05	·02	1·24
(b) „ at the houses of the people ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) „ in other ways ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Miscellaneous—																
(a) Flood damages	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Others *	.15	..	..	·01	·01	..	·01	·03	..	..	..	·01	·01	..	·01	·03
Total, Civil Officers ..	4·55	·55	·10	·60	1·12	·68	1·40	6·00	4·55	·55	·10	·60	1·12	·68	1·50	6·00
PUBLIC WORKS DEPARTMENT.																
3. Relief works in charge of Public Works Department—																
(a) Communications	3·31	·50	·25	·50	2·47	·45	·55	6·07	3·31	·50	·25	·50	2·47	·45	·55	6·07
(b) Miscellaneous Public Improvements.	·21	..	1·68	..	·10	·05	·05	1·33	·21	..	1·68	..	·10	·05	·04	1·33
(c) Irrigation	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(d) Construction of Railways	1·03	·50	..	·50	2·57	·50	·60	8·00	1·03	·50	..	·50	2·57	·50	·60	8·00
Total, Public Works Department ..	4·55	1·05	1·68	1·10	5·14	1·00	1·20	†14·00	4·55	1·05	1·68	1·10	5·14	1·13	1·19	‡14·00
Grand Total, 33. FAMINE RELIEF ..	8·07	2·00	1·78	2·00	6·26	1·68	3·00	26·00	8·07	2·00	1·78	2·00	6·26	1·68	3·00	26·00

* Details should be furnished as in the Accountant-General's circular.

† Including ·75 for Local Fund works.

‡ Wholly Provincial.

FINANCIAL DEPARTMENT.

Letter—from

The Chief Secretary to the Government of Fort St. George,

To

The Secretary to the Government of India, Finance and Commerce Department.

Sir,

I am directed to acknowledge the receipt of your letter, No. 550-A, dated 2nd February 1897, and, in reply, to state that the Accountant-General has been requested to provide under *33. Famine Relief* a sum of 8·07 lakhs for the current year and 14·00 for 1897–98, as shown in the statement attached.* Great difficulty has been experienced in preparing a reliable forecast, and His Excellency the Governor in Council has reason to apprehend that a considerably enhanced outlay may become necessary before the close of the current official year. The communication which, in accordance with the requests in the letter under reply, will be despatched so as to reach the Government of India on March 1st will contain, it is hoped, a more accurate estimate of probable requirements.

* Appendix B in the proceedings annexed.

2. The Accountant-General's latest revised estimates show that, with the above mentioned provision of 8·07 lakhs for famine relief, the sanctioned grants of the current year under Provincial and Local will be exceeded by 3·56 lakhs, of which 2·80 may be met from the surplus of the Provincial closing balance over the prescribed minimum and the remainder from local balances. No extra grant from Imperial funds will, therefore, be necessary, and I am to request that the sanction of the Government of India may once for all be accorded for whatever excess may eventually occur during the current year on account of famine outlay, which was not provided for in the sanctioned estimates.

3. The Provincial closing balance in 1897–98 is placed by the Accountant-General at *minus* 5·16 lakhs, allowing for a famine expenditure of 14·00 and an Imperial contribution of 8·43 as the contract assignment under *I. Land Revenue—Adjustments*. In this connection, I am to point out that the latter amount was originally fixed by the Government of India with reference to the facts, that the present quinquennium opened with the large balance of 41 [illegible] that the province had continued to enjoy the uninterrupted financial prosperity [illegible]er years, which has enabled the Government to maintain a scale of expenditure [illegible] new Railways, Irrigation and Civil Works greatly in excess of the contract assignments; that the Land Revenue demand was likely to increase considerably during the term of the new contract; that the large surplus balances should be utilised for Public Works expenditure in excess of the very small amounts allowed; that the revenues of Madras would always continue to be prosperous and increasing; and that, in the opinion of the Government of India, the proposed contract assignment should leave the Local Government ample means for meeting any increases of its expenditure that it might find it necessary in the near future to provide for. In Mr. Arundel's reply, No. 905, dated 29th December 1896, an assignment of 28·60 was applied for, with a provision under famine relief, of no more than 1·00 which then appeared to be sufficient, and

in the expectation that the revenue and expenditure of the province would otherwise continue to flourish and improve in accordance with the scale then assumed as the normal standard. These expectations both on the part of the Government of India and of this Government have now been completely falsified; the balances are exhausted, the revenues have dropped, and restrictions have been enforced on expenditure which will soon cripple the administration. I am therefore to urge that it is essential that, under the altered circumstances, the whole question should be reconsidered and adequate provision made for meeting the unforeseen liabilities imposed on the administration of the province.

4. His Excellency the Governor in Council is aware that both Provincial and Local balances should be exhausted before the aid of the Imperial Government can be invoked; but the present estimates show that, even if the additional assignment of 20·17 (28·60—8·43) asked for by this Government from Imperial revenues is sanctioned, the Provincial balance will be five lakhs below the prescribed minimum at the close of the first year of the contract. On the other hand several of the Local Boards in the affected districts expect to close the accounts of the current year with deficits, which will have to be met from Provincial revenues under existing rules. Owing, moreover, to the heavy burdens already imposed on Local Funds in this Presidency, which cannot be regarded as appertaining strictly to their legitimate expenditure and which are elsewhere borne by Imperial or Provincial revenues, His Excellency the Governor in Council has been compelled to decide * that these funds should not be drawn upon to a larger extent than absolutely necessary, and that, subject to eventual adjustments, no additional liability on account of famine should be enforced on them from and after the 1st February 1897. Considering the reduction in Local balances, viz., from 44·17 at the beginning of the current year to 37·24 at the end of 1897–98, although no provision is made for famine relief, and the falling off in Local revenues, which must inevitably follow the distress in the affected districts, this Government does not anticipate that any substantial contributions can be recovered from the District Boards concerned on the closure of the famine accounts, and I am again to request that the Government of India may be pleased to increase the contract assignment throughout the next quinquennium to such an extent as to compensate this Government for the heavy losses already sustained as well as to enable it to meet the further embarrassments which will have to be faced before the termination of famine operations.

* G.O., No. 133, Financial, dated 8th February 1897 (copy annexed).

I have the honour to be,
Sir,
Your most obedient servant,

J. F. PRICE,
Chief Secretary.

Fort St. George,
18*th February* 1897.

Exd. A. F. Eccleston.

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