Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 3418

DATED 6th Jan 98

[Despatch Abstract.]

Recording Resolution passing orders on various matters relating to the Accounts and Estimates of Famine Expenditure in 1896-97 & 1897-98 & prescribing forms for the submission of detailed monthly accounts from the commencement of famine operations.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras.

FINANCIAL.

SECY. GOVT. MADRAS
15 JUL 97
REV. DEPT.

97/97

Recd. } 1897. *Enclosures*

Reyd. } *Spare copies*

G.O., &c., Nos. 470, 471, 12th June 1897.

G.O. misc no 3480/6th July 97.

Recorded.

JUNE.

List.

RS
6-7-97

Estimates of Famine Expenditure.

Passing orders on various matters relating to the Accounts and — in 1896-97 and 1897-98 and prescribing forms for the submission of detailed monthly accounts from the commencement of famine operations.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., No. 983, Financial, dated 5th October 1893.

ABSTRACT.—Recording the Accountant-General's consolidated statement of famine expenditure in 1891-93.

G.O., No. 25, Financial, dated 12th January 1897.

ABSTRACT.—Calling upon the Accountant-General to submit a statement, similar to that in G.O., No. 983, dated 5th October 1893, of the expenditure now being incurred, after the close of famine operations.

G.O., No. 701, Revenue, dated 8th February 1897.

ABSTRACT.—Recording Board's Proceedings on G.O., No. 750, Revenue, dated 26th December 1896, and requesting the Accountant-General to report the alterations rendered necessary in the Famine Code by the new classification of famine expenditure prescribed by the Government of India.

G.O., No. 133, Financial, dated 8th February 1897.

ABSTRACT.—Passing orders in regard to the obtaining and provision of funds for famine-relief purposes and laying down the method in which the expenditure already incurred should be dealt with.

G.O., No. 143, Financial, dated 13th February 1897.

ABSTRACT.—Recording letter from the Accountant-General stating that arrangements have been made by him for maintaining separate accounts of famine-relief expenditure in accordance with the classification prescribed by the Government of India; that a consolidated statement of the entire expenditure as brought on the Civil books will be submitted at the close of relief operations; and that the Examiner of Public Works Accounts will submit a similar statement of the expenditure recorded in the Public Works books.

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

ABSTRACT.—Passing orders on the rough forecasts of famine expenditure framed by the several departments concerned, and calling for more accurate estimates to be submitted to the Government of India by the 1st March 1897 :—

Rough forecasts originally approved.

	Revised estimate, 1896-97.	Budget estimate, 1897-98.
33. FAMINE RELIEF—		
Civil Department	4·55	6·00
Public Works Department	3·52	8·00 †
Total ..	8·07 *	14·00

* Including ·75 for Local Fund works. † Including 1·93 for Irrigation works.

G.O., R. No. 222, Financial, dated 20th February 1897.

ABSTRACT.—Recording the preliminary issue of the budget estimates for Minor Works and Navigation in charge of the Public Works Department :—

33. Famine Relief.—The requirements for the current year under the above head, as estimated by the Superintending Engineers concerned, are given below :—

	RS.
I Circle	2,000
III ,, ...	19,200
Total ..	21,200

The above amount has been provided by reducing the current year's grants under "43. Provincial—Minor Works and Navigation for which neither Capital nor Revenue Accounts are kept" as shown below :—

	RS.
Vizagapatam Division—	
Repairs	1,607
Bellary—	
Original works	6,500
Repairs	1,532
Cuddapah—	
Repairs	4,016
Kurnool—	
Repairs	3,373
Total ..	17,028
Establishment ..	3,917
Tools and Plant ..	255
Grand Total ..	21,200

The amount required for expenditure for next year is estimated at Rs. 1,93,000 * ; but no provision has been made in the preliminary budget estimates pending a special assignment for the purpose from Provincial funds. With reference to telegram, No. 46-A.C.W., dated 3rd February 1897, from the Government of India, communicated with G.O., No. 344 W., dated 5th idem, the grants for the current year under "33. Famine Relief" have been struck out from the budget estimates for "43. Minor Works and Navigation" with a view to the submission, as directed, of a separate budget under the former head.

	RS.
* Circle	1,68,000
Cuddapah Division	10,000
Kurnool ,, ...	5,000
Bellary ,, ...	10,000
Total ...	1,93,000

READ—also the following papers :—

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 19th February 1897, No. 584.

In connection with the record of expenditure on famine relief, I propose, under the instructions of the Comptroller-General, to open the following heads in the treasury accounts and in the books of my office. If the Government wishes for any information which cannot be obtained from these details, I will endeavour to meet their wishes by opening supplementary heads or by recording the additional information in my audit registers.

An early reply is requested as I have to instruct Collectors and Treasury officers on the subject.

33. FAMINE RELIEF.

Famine-relief Charges.

1. Salaries and establishments—
   - Salaries.
   - Establishment .. .. { Servants. / Other establishments.
   - Travelling allowance and tentage of officers.
   - ,, ,, of establishment.
   - Contingencies.
2. Relief work in charge of Civil officers—
   - Communications .. .. { Wages of labour. / Other charges.
   - Miscellaneous Public Improvements. { Wages of labour. / Other charges.
   - Irrigation .. .. .. { Wages of labour. / Other charges.
3. Relief to people employed otherwise than on relief work—
   - Relief to weavers.
4. Gratuitous relief—
   - Given in Government institutions.
   - ,, at the houses of the people.
   - ,, in other ways.
5. Miscellaneous—
   - Advances to village headmen, &c., for digging tanks or other village improvements.
   - Flood charges.
   - Irrecoverable items written off.
   - Other items.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 20th February 1897, No. 595.

With reference to paragraphs 1 and 2 of G.O., No. 164, Financial, dated the 18th February 1897, I have the honour to state that the redistribution in the estimates as between the Civil and Public Works Departments can only be made up to the 1st March next, which is the latest date fixed by the Government of India for communication of the final figures under *33. Famine Relief.*

2. With regard to paragraph 3, I would suggest that Government issue explicit instructions to Presidents of district boards and Collectors declaring that *famine* expenditure should not be incurred from Local Funds. I can, it is true, at the risk of considerable confusion, transfer to Provincial amounts originally paid from Local; but it is best to secure that such payments are not made in the first instance.

3. In connection with this paragraph, I would also point out that account adjustments as distinguished from grants can only be made whilst the accounts of the year are open, and therefore any alterations for 1896–97 cannot be made in the accounts of that year after the termination of the famine should it extend later than November 1897.

G.Os., No. 511 W., dated 22nd February 1897, and No. 679 W., dated 8th March 1897.

Abstract.—Directing Superintending Engineers to submit statements in the form appended showing estimates under *33. Famine Relief.*

G.O., No. 115, Revenue, dated 23rd February 1897.

Abstract.—Passing orders on the Sanitary Commissioner's notes of inspection on the condition of the people in Kurnool, and calling upon the Commissioner of Revenue Settlement, Land Records and Agriculture to take notice of the irregularities brought to light on Kodmur relief works.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to Government, Revenue Department, dated Fort St. George, 23rd February 1897, No. 631.

In forwarding herewith letter No. 8, dated 13th February 1897, from the Treasury Officer, Anantapur, I have the honour to observe that there is no provision in the Famine Code for such receipts nor am I aware of the existence of any orders of Government on the point. In the circumstances I have the honour to request instructions as to what Government wishes to be done in the matter. Should the merchants be invited to send their contributions to the Relief Fund with an intimation of their wishes?

Enclosure.

From M.R.Ry. D. VENCATA SASTRY GARU, Deputy Collector in charge of Treasury, Anantapur, to the Accountant-General, Madras, dated 13th February 1897, F. C. No. 8-Accts.

The local merchants of Bukkapatnam town of Penukonda taluk offer a monthly subscription of Rs. 30 towards the maintenance of a kitchen there. As there is no heading under "Receipts" in the Treasury Account to which such contributions may be credited, I have the honour to solicit clear instructions on the point. May it be shown opposite to (*a*) "Other items" under "Famine recoveries" under XXV. Miscellaneous at page 11 of the treasury account?

G.O., No. 1127, Revenue, dated 25th February 1897.

Abstract.—Recording, with reference to paragraph 2 of G.O., No. 164, Financial, dated 18th February 1897, Board's Proceedings, No. 130, dated 12th idem, forwarding revised estimates for Ganjám.

G.O., No. 1148, Revenue, dated 26th February 1897.

Abstract.—Recording Board's Proceedings communicating letter from the Accountant-General regarding the classification of expenditure on famine-relief works.

Letter, No. 188, Financial, dated 26th February 1897.

Abstract.—Forwarding to the Government of India Accountant-General's revised statement of famine expenditure, No. 651, dated 25th February 1897:—

Estimates finally recommended.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
33. Famine Relief—		
Civil Department	2·86	9·63
Public Works Department	3·17	10·41
Total ..	6·03	20·04

Telegrams to and from the Collector of Kurnool and telephonic messages to and from the Public Works Department, dated 26th and 28th February 1897.

Telegrams from the Government of India, dated 2nd March 1897.

Your letter 165 of 15th February. Please telegraph estimated famine expenditure this year and next in each district and estimated closing balance of each district fund where famine relief is being incurred. Government of India is not disposed to exempt Local Funds from all share in famine relief expenditure.

Memorandum to the Accountant-General, No. 538, dated 4th March 1897.

Letter from the Accountant-General, No. 742, dated 5th March 1897.

Telegram to the Government of India, Finance and Commerce Department, No. 161, dated 8th March 1897.

No. 161. Yours second. No alterations in famine estimates reported 26th ultimo. Estimated closing balance Local Funds current year in thousands—Ganjám 78, Vizagapatam 40, Kurnool *minus* 36, Bellary *minus* 53, Anantapur *minus* 32, Cuddapah 42: Net contributions Provincial to Local to leave working balance 35, which may be met from provision already made under Famine relief. Closing balance next year including above contribution—Ganjám 28, Vizagapatam 34, Kurnool *minus* 19, Bellary 14, Anantapur 4, Cuddapah 50. Net contributions Local to Provincial 20, no intention to exempt Local Funds from all share in famine expenditure as supposed. Adjustment simply postponed—paragraphs 7 to 9, order 133 of 8th February.

G.O., No. 147, Revenue, dated 9th March 1897.

Abstract.—Revised estimates of famine expenditure in the Ganjám district.

G.O., No. 1557, Revenue, dated 22nd March 1897.

Abstract.—Revised estimates of famine expenditure in the Bellary district.

97-98. | Total famine expenditure of years.

...he Public Works Department, No. 1589-C, dated 19th March 1897, forwarding to the Financial Department copy of a communication from the Manager, East Coast Railway, dated 15th March 1897, No. 2179.

In reply to your letter No. 826, dated 4th March 1897 (paragraph 4), I have the honour to state that there is no objection on my part to the Collector, Ganjám district, spending a sum of Rs. 5,000 during the current official year on collection of ballast which will be taken over and paid for by the railway in 1897–98. No funds are available to pay for any of the ballast this year, and it is probable that more than Rs. 5,000 worth of ballast could be taken over next year.

I am in communication with the Executive Engineers concerned as to the exact quantity that could be advisedly taken over next year, and on the matter being settled the amount will be duly communicated.

G.O., No. 181, Revenue, dated 18th March 1897.

ABSTRACT.—Recording Board's Proceedings issuing instructions regarding the method of accounting for charges incurred on account of advances to weavers, and directing local officers to exercise the greatest care in the maintenance of stock registers of articles received from weavers and as to the correctness of the balances shown therein.

READ—also the following papers :—

Extracts from the Financial Statement of the Government of India for 1897–98 published in the *Gazette of India Extraordinary* of the 20th March 1897.

Paragraph 8.—I shall have to deal separately with the effect of the famine and scarcity upon our ordinary revenues and expenditure; I state here only the totals of the estimated expenditure upon direct famine relief. They amount to 196·57 lakhs in 1896–97 and 364·12 lakhs in 1897–98—total 560·69 lakhs. The first of these figures is largely based on consideration of known actuals for part of the year, but in neither case can I put forward the figures as estimates in the sense in which we ordinarily use that term. Famine relief is administered upon certain definite principles and on a system of test carefully laid down; and all I can say about the estimates of famine expenditure in the future, is that the figures are a summary of the best opinions which the Local Governments can give as to the chances of the approaching spring crop, and of the crop due next autumn, and of the manner in which these crops—deficient, normal or abundant—will affect the multitudes, reckoned now by millions, who are at present compelled to seek relief at the hands of the State. In some parts of the distressed tracts the favourable prospects of the spring crop give ground for hope, that the necessities for famine relief will in a short while show a marked diminution. In others, there is no hope of diminution till the autumn crop is harvested, and there may be any amount of increase. No past experience can serve as a guide in the solution of these difficulties of estimating. The figures must be taken for what they are worth; in some possible circumstances they may be found to be largely in excess of the actual expenditure; in other possible circumstances they may be found far short of it.

Paragraph 10.—The amounts charged as famine relief are independent of very large advances under the Land Improvement and Agricultural Loans Acts. But they include advances of another kind which have also been largely made by Government, namely, advances to landholders for works to be conducted by them on famine-relief principles for the improvement for their famine-stricken tenants, in respect of which they undertake to reimburse something approaching to the actual value of the work.

The measure of the land improvement and agricultural advances due to the famine may be judged from the following figures:—

	Land improvement and agricultural advances.			
	1894–95.	1895–96.	1896–97, revised.	1897–98, budget.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Central Provinces	8·11	3·68	10·30	11·00
Bengal	·93	·97	5·50	5·00
North-Western Provinces ..	6·50	5·76	42·00	14·04
Punjab	1·87	2·84	8·90	5·00
Madras	2·80	2·04	5·00	2·50
Bombay	8·87	9·93	35·18	11·77
Total ..	29·08	25·22	106·88	49·31

Paragraph 67.—It is necessary to add a few words as to the manner in which the Provincial accounts are affected by the famine expenditure. The established policy in such cases is that Local funds must first be called upon to bear all the expenditure they reasonably can bear and to "direct their whole resources subject only to the maintenance of absolutely necessary works in non-affected tracts to afford relief;" thereafter the Local Governments must meet the

...to the Government of India, Finance and demands upon them out of their Provincial balances. At the point ... the Government of Madras, as working balances for the Provincial Financial administrations, the Imperial Government ... rest of the burden which, in the case of great famine, is necessarily by far the largest share of it.

Paragraph 70.—Madras is fortunately only slightly affected by famine and its revenues have suffered ve... Between its Provincial and its Local balances it will be able to bear the whole, or nearly the whole, of its ... expenditure. 161,

Revised Estimates, 1896–97.

Paragraph 114.—The expenditure in India like the revenue has been overshadowed by the famine. When the Financial Statement issued, there was fear of scarcity only in the North-Western Provinces and Oudh, to meet which a provision of 7·00 lakhs was expected to be sufficient. The failure of the monsoon has, however, necessitated expenditure in every province, except Lower Burma and Assam. The amounts required for this expenditure up to the end of this month according to the estimates of the Local Governments are—

	LAKHS.
North-Western Provinces and Oudh	100·00
Bengal	35·92
Central Provinces	33·50
Bombay	34·80
Punjab	11·59
Madras	8·07
Upper Burma	5·81
Total ..	239·69

The Government of India have given the Local Governments full liberty to spend up to those amounts, or even beyond them, if necessary, for the relief of distress. But there is no doubt that the Local Governments (except those of the North-Western Provinces and Burma) have over estimated the probable expenditure. We know the total expenditure and the number of persons relieved up to the end of January, and also the number of persons relieved up to the end of January, and also the number of persons relieved in February. On consideration of these data we believe that the total expenditure this year will not exceed 195·00 lakhs, and we have therefore entered that amount in the revised estimate distributing it as follows: (*vide* statement on page 8)

Of course, this reduction of the figures entered in the revised estimate will have no effect on the actual expenditure. In addition to the amounts above stated for the several provinces, there is a small expenditure of ·12 lakh on the salaries of officers supervising relief operations in Native States and of ·87 lakh in England on the purchase of seeds.

Paragraph 115.—Under the Provincial settlements all expenditure on famine relief, which is not borne by Local Funds, is in the first place charged in the Provincial column. But when the expenditure is of the magnitude which it has reached this year and is expected to reach next year, it is much more than Provincial balances can meet, and the charge is necessarily borne by Imperial also. The principle to be followed is stated in paragraph 67 above, and applying that principle the Government of India have, after consideration of the financial position of each province, distributed the expenditure on Famine Relief in 1896–97 as follows * * * (*vide* statement on page 8).

Budget Estimates, 1897–98.

Paragraph 144.—The expenditure on famine relief entered in the budget estimates of 1897–98 amounts to the very large sum of 364·12 lakhs. The amounts for the several provinces are—(*vide* statement on page 8).

These are the sums estimated as likely to be required by the several Local Governments, and as the Government of India are not willing to take any step which would have even the appearance of putting any check on expenditure on this object other than the recognized checks prescribed in the Famine Codes, the estimates of the Local Governments have been accepted. The difficulty of any accurate forecast is very great, and experience alone can show whether the estimates are excessive or insufficient. We have good hope that the expenditure may be considerably less if the monsoon is favourable.

In addition to the amounts above stated, there is an expenditure of ·13 lakh for the supervision of relief operations in Native States.

G.O., No. 999 W., dated 8th April 1897.

ABSTRACT.—Communicating, with remarks, resolution of the Government of India, Public Works Department, No. 19—B.O.—A.—C.W., dated 19th March 1897, showing the distribution of the estimates of famine expenditure in the Public Works Department, and directing that the provision under the heads, Railways, Irrigation and Civil Works may be combined in one estimate for famine relief-works, but that the expenditure for each head should be shown separately in the accounts.

STATEMENT showing the distribution of the estimate of 560 69 lakhs adopted by the Government of India under *33. Famine Relief* for 1896–97 and 1897–98.

Distribution by Provinces.	Budget estimate, 1897–98.				Revised estimate, 1896–97.				Total famine expenditure for both years.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
North-Western Provinces and Oudh. — Civil Department	27·00	..	..	27·00	27·00	..	..	27·00	
North-Western Provinces and Oudh. — Public Works Department	83·00	..	..	83·00	83·00	..	..	83·00	
Total	110·00	..	..	110·00	110·00	..	..	110·00	195·00
Bengal — Civil Department	..	..	..	..	..	..	..	..	
Bengal — Public Works Department	..	22·18	8·17	30·35	..	8·50	4·50	13·00	
	..	..	..	..	..	10·00	..	10·00	
Total	..	22·18	8·17	30·35	..	18·50	4·50	23·00	53·35
Central Provinces — Civil Department	12·00	..	·21	12·21	12·00	..	1·00	13·00	
Central Provinces — Public Works Department	8·50	..	..	8·50	8·50	..	..	8·50	
Total	20·50	..	·21	20·71	20·50	..	1·00	21·50	42·21
Bombay — Civil Department	..	..	..	..	..	..	..	..	
Bombay — Public Works Department	18·99	6·11	10·00	35·10	18·99	6·11	..	25·10	
Total	18·99	6·11	10·00	35·10	18·99	6·11	..	25·10	60·20
Madras — Civil Department	..	..	..	..	..	..	..	..	
Madras — Public Works Department	..	2·70	5·00	7·70	..	1·25	·75	2·00	
	..	10·41	..	10·41	..	2·00	..	2·00	
Total	1·93	13·11	5·00	20·04	1·93	3·25	·75	4·00	24·04
Punjab — Civil Department	·35	..	·08	·43	·30	..	·05	·35	
Punjab — Public Works Department	12·25	..	4·10	16·35	5·29	2·06	3·23	10·58	
Total	12·60	..	4·18	16·78	5·59	2·06	3·28	10·93	27·71
Upper Burma — Civil Department	..	·51	·15	·66	·31	..	·08	·39	
Upper Burma — Public Works Department	..	6·00	..	6·00	5·50	..	..	5·50	
Total	..	6·51	·15	6·66	5·81	..	·08	5·89	12·55
Total expenditure in British India	294·48	41·80	27·71	363·99	196·00	30·17	9·61	235·78	599·77
Supervision in Native States	·13	..	..	·13	·12	..	..	·12	·25
Expenditure in England for purchase of seeds	..	..	..	..	·87	..	..	·87	·87
Exchange thereon	..	..	..	..	·68	..	..	·68	·68
Grand Total	294·61	41·80	27·71	364·12	196·57	30·17	9·61	236·35	600·69
Civil Department	100·10	25·39	23·61	149·10	63·29	16·11	6·38	85·78	234·88
Public Works Department	194·51	16·41	4·10	215·02	133·28	14·06	3·23	150·57	365·59

From J. F. FINLAY, Esq., Secretary to the Government of India, Finance and Commerce Department, to the Chief Secretary to the Government of Madras, dated the 22nd March 1897, No. 1334-A.

I am directed to refer to the correspondence ending with your telegram No. 161, dated the 8th March 1897, and to communicate the following remarks in regard to the provision of funds to meet expenditure on famine relief in the Madras Presidency during the current and ensuing financial years.

2. In the first place, I am to explain that it is not possible to relieve Local Funds from the obligation to meet famine expenditure to the extent they are able to bear it. The Government of India do not understand how the Local Funds in Madras have been permitted to overspend their balances, as it is a primary condition in their case that they should restrict their expenditure within their available funds. I am to request that the Local Funds may be called upon to reduce their expenditure in order to make their funds available for the demands of famine.

3. The Government of India do not understand on what grounds it is stated that burdens are imposed on Local Funds in Madras which are elsewhere imposed upon Imperial or Provincial revenues. On the contrary, from paragraph 53 of the financial statement of 1880–81, it will be observed that local taxation is levied in other provinces in aid of Provincial expenditure, which is not levied in Madras.

4. The Government of India have passed in the estimates for 1896–97 and 1897–98 the marginally-noted amounts of famine-relief expenditure to the charge of Provincial and Local in Madras; and I am to request that, with the permission of His Excellency the Governor in Council, such measures may be taken in the regulation of expenditure as will enable them to meet these charges.

	Provincial.	Local.
	Rs.	Rs.
Revised estimate, 1896–97	3,25,000	75,000
Budget „ 1897–98	13,11,000	5,00,000

Extract from letter from the Government of India, No. 1400-A, dated 26th March 1897.

* * * * *

5. The provision for the total expenditure under the head "33. Famine Relief" has been taken at Rs. 20,04,000 in accordance with the estimates furnished with your letter No. 188, dated the 26th February 1897. For the reasons explained in my letter No. 1334-A, dated the 22nd March 1897, the Government of India have passed Rs. 5,00,000 out of the total to the charge of Local Funds in Madras. As regards the incidence of the remainder, Provincial revenues will be charged with so much of the expenditure as can be so charged without reducing the Provincial balances on 31st March 1898 below half the prescribed minimum, and the estimates have been prepared accordingly.

G.O., No. 210, Revenue, dated 26th March 1897.

ABSTRACT.—Communicating to the Board of Revenue letter from the Government of India stating that it has no objection to the proposals for undertaking the breaking of ballast required for the East Coast Railway as a relief work to be paid for in the first instance from Provincial Funds and the amount to be subsequently recovered from the railway as ballasts is taken over, but that it would be unprofitable to prepare broken ballast in excess of probable requirements now or in the next few years, and suggesting as a further measure of relief work the construction of feeder roads which are much wanted.

G.O., No 312, Financial, dated 5th April 1897.

ABSTRACT.—Sanctioning a sum of Rs. 5,000 for relief to weavers in Kurnool.

G.O., No. 318, Financial, dated 6th April 1897.

ABSTRACT.—Sanctioning a sum of Rs. 40,000 for relief to weavers in Cuddapah.

From the Accountant-General, No. 1180, dated 10th April 1897.

G.O., No. 334, Financial, dated 12th April 1897.

ABSTRACT.—Sanctioning a sum of Rs. 15,000 for relief to weavers in Anantapur.

G.O., No. 249, Revenue, dated 13th April 1897.

ABSTRACT.—Transferring revised estimates of famine expenditure in Anantapur.

From W. H. MICHAEL, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 14th April 1897, No. 1238.

It appears from G.Os., Nos. 133 and 164, Financial, dated the 8th and 18th February 1897, respectively, that the entire expenditure in 1897–98 on account of famine is to be treated as Provincial under *33. Famine Relief*, the readjustment by means of contributions as between Provincial and Local being reserved for future consideration on the closure of the famine accounts. From this it would appear that the manner in which Government wish to enforce the principle as to Local Funds bearing all they possibly can is by making provision for *Contributions* from Local to Provincial under *Adjusting heads*. The Government of India have, however, apportioned the provision for famine expenditure between Provincial and Local in the civil budget estimates under *33. Famine Relief* assigning 5 lakhs to Local, no debit to Imperial being raised unless the Provincial balance falls short of 10 lakhs. Financially, there is no difference between the two methods, but for budget and account purposes, it is necessary that the Local Fund estimates should provide for the local share under *33. Famine Relief—Local*. That this is the intention of the Government of India will be seen from the copy of a telegram of the 9th instant received by me from the Comptroller-General which is herewith attached.

2. I have the honour, therefore, to request that Government will be pleased to direct that the sum of Rs. 5 lakhs provided by the Government of India under the *local* section may be distributed among the several affected districts under *33. Famine Relief* instead of under *Adjusting heads—Contributions from Local to Provincial* in the district boards estimates now being reviewed by Government.

3. This change need not interfere with the existing order as to the agency by which the works should be carried out, or the head under which the expenditure should be recorded in the first instance. The necessary adjustments from Provincial to Local would be made by me at the end of the year.

ENCLOSURE.

Telegram from the Comptroller-General, Calcutta, to the Accountant-General, Madras.

Local share famine relief expenditure must be shown as Local under *33. Famine* in Civil estimates as in Financial statement.

G.O., No. 341-A, Financial, dated 17th April 1897.

ABSTRACT.—Sanctioning a sum of Rs. 1,000 for relief works in Vizagapatam.

Endorsement of the Revenue Department, No. 2056, dated 22nd April 1897.

ABSTRACT.—Transferring estimates of famine-relief expenditure in Vizagapatam for 1897–98.

Endorsement No. 851, Revenue, dated 4th May 1897, transferring letter from the Accountant-General, No. 1346, dated 30th April 1897.

G.O., No. 2246, Revenue, dated 4th May 1897, transferring Board's Proceedings regarding the proposal to raise the allotment for relief to weavers in Cuddapah to two lakhs in 1897–98.

G.O., No. 381, Financial, dated 7th May 1897.

ABSTRACT.—Sanctioning an allotment of Rs. 10,000 for relief works in Bhadráchalam.

G.O., No. 536, Public, dated 8th May 1897.

ABSTRACT.—Sanctioning the appointment of a Famine Commissioner on Rs. 2,933-5-4 for six months or less as may be necessary.

G.O., No. 1204 W., dated 10th May 1897.

ABSTRACT.—Communicating orders of the Government on the incidence of the cost of establishments employed on famine-relief works.

G.O., No. 402, Financial, dated 15th May 1897.

ABSTRACT.—Sanctioning special additional establishments for famine duty in all branches of the revenue administration in Ganjám.

G.O., No. 412, Financial, dated 19th May 1897.

ABSTRACT.—Sanctioning a sum of Rs. 5,000 for relief works in the Rumba Agency tracts, Ganjám.

G.O., No. 413, Financial, dated 20th May 1897.

ABSTRACT.—Sanctioning a sum of Rs. 10,000 for gratuitous relief in Cuddapah.

G.O., No. 238, Revenue, dated 7th April 1897.

ABSTRACT.—Agreeing with the Board of Revenue in considering that the Collector of Ganjám should have considerable latitude allowed to him in dispensing relief and that relief given under section 62 of the Famine Code is unavoidable.

G.O., No. 434, Financial, dated 1st June 1897.

ABSTRACT.—Placing a sum of Rs. 30,000 at the disposal of the Collector of Anantapur for famine-relief works.

G.O., No.	434 L.,	dated	4th	March	1897.	ABSTRACT.—Reviewing the District Board budgets of North Arcot, Bellary, Anantapur, Cuddapah, Kurnool, Ganjám and Vizagapatam.
,, ,,	505 L.,	,,	13th	,,	,,	
,, ,,	541 L.,	,,	18th	,,	,,	
,, ,,	598 L.,	,,	25th	,,	,,	
,, ,,	694 L.,	,,	8th	April	,,	
,, ,,	698 L.,	,,	8th	,,	,,	

G.O., No. 441, Financial, dated 3rd June 1897.

ABSTRACT.—Sanctioning a sum of Rs. 40,000 for seed-grain advances in Ganjám.

G.O., No. 450, Financial, dated 4th June 1897.

Abstract.—Placing a sum of Rs. 1,12,000 for expenditure on famine relief in Ganjám, viz., gratuitous relief, Rs. 50,000; weavers' relief, Rs. 25,000; establishments, Rs. 25,000; expenditure on works, Rs. 10,000; seed-grain advances, Rs. 2,000.

G.O., No. 451, Financial, dated 5th June 1897.

Abstract.—Sanctioning a sum of Rs. 30,000 for advances to weavers in Ganjám.

G.O., No. 467, Financial, dated 10th June 1897.

Abstract.—Placing Rs. 20,000 at the disposal of the Collector of Anantapur for gratuitous relief.

G.O., No. 469, Financial, dated 11th June 1897.

Abstract.—Placing Rs. 1,50,000 at the disposal of the Collector of Cuddapah for relief of weavers.

Read—also the following papers:—

Letter from the Collector of Vizagapatam, R.C. No. 1516, dated 1st May 1897.

Board's Proceedings, Mis. No. 3303, dated 10th May 1897.

G.O., Mis. No. 2423, Revenue, dated 13th May 1897.

Telegrams to and from the Collector of Vizagapatam, dated 21st and 24th May 1897.

Abstract.—Regarding the transfer to the Public Works Department of a sum of Rs. 66,000 for communications in addition to the Public Works Department grant.

Letter from the Collector of Anantapur, dated 19th April 1897.

Board's Proceedings, Mis. No. 3244, dated 8th May 1897.

G.O., Mis. No. 2424, dated 13th May 1897.

Telegram to and from the Collector of Anantapur, dated 21st and 22nd May 1897.

Abstract.—Regarding the raising of the provision for works in charge of civil offices by Rs. 40,000, viz., Rs. 10,000 for road works started by Local Fund or Revenue agency, and Rupees 30,000 for irrigation works.

Letter from the Collector of Cuddapah, dated 9th May 1897.

Board's Proceedings, Mis. No. 3477, dated 17th May 1897.

G.O., Mis. No. 2600, dated 21st May 1897.

Abstract.—Regarding the provision of an additional allotment of 4½ lakhs for works and gratuitous relief in the Cuddapah district, on the assumption that relief operations may be closed in September.

Letter from the Collector of Kurnool, dated 8th May 1897.

Board's Proceedings, Mis. No. 3424, dated 15th May 1897.

G.O., Mis. No. 2634, dated 22nd May 1897.

Abstract.—Regarding an additional allotment of Rs. 20,000 for the relief of weavers in Kurnool.

Letter from the Accountant-General, No. I.B.E.—137, dated 25th May 1897.

Endorsement from the Public Works Department, No. 2752 C., dated 2nd June 1897.

Abstract.—Forwarding corrected statements of approximate actuals of famine expenditure for 1896–97.

Memorandum to the Accountant-General, No. 1213, Financial, dated 9th June 1897.

With reference to the Government of India letter,* in the Public Works Department, No. 85-A.G., dated 13th April 1897, the Accountant-General is requested to be so good as to report whether the salaries and allowances of the Famine Commissioner, of the Famine Secretary, of additional officers posted to affected districts under sections 25 and 26 of the Famine Code, of additional establishments employed in the offices of the Accountant-General and the Examiner, Public Works Accounts under section 27, and of Deputy Collectors, &c., employed in the supervision of loan transactions and the relief of weavers will be debited to *33. Famine Relief* or to the ordinary service head of account.

* G.O., No. 1204 W., dated 10th May 1897.

The favour of a reply by telegram, if practicable, is requested.

Telegram from the Accountant-General.

Your memorandum, No. 1213, Financial, dated 9th June 1897. Charges mentioned therein will be debited to ordinary service head except those of Deputy Collectors employed in relief of measures who, it is presumed, are exclusively employed on famine-relief work.

Order—No. 470, Financial, dated 12th June 1897.

A perusal of the correspondence relating to the estimates of famine relief expenditure recorded in the papers read above and a comparison of the approximate actual outlay incurred in 1896–97 with the forecasts submitted by local officers, leads to the conclusion that—even after fully allowing for the difficulties in framing correct estimates in such matters and the probability of a favourable south-west monsoon—sufficient attention has not been paid to the actual requirements of each district, and that the revised estimates for 1897–98, which have been submitted to Government, are not quite so reliable as they might be.

2. The approximate actual outlay in 1896–97 is shown in detail in appendix A to these proceedings and is compared below with the estimates framed from time to time during the past few months:—

Famine expenditure in 1896–97.	G.O., No. 164, dated 18th February 1897.	G.O., No. 188, dated 26th February 1897.	Latest departmental estimates.	Revised estimates of the Government of India.	Approximate actual outlay.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Provincial outlay .. Civil Department	3·80	2·11	2·24	1·25	2·00
Provincial outlay .. Public Works Department.	3·52	3·17	3·30	2·00	·17
Local Fund outlay .. Civil Department	·75	·75	·75	·75	·81
Local Fund outlay .. Public Works Department.					1·98
Grand Total ..	8·07	6·03	6·29	4·00	4·96

The figures in the last column are subject to adjustment both as regards the actual expenditure incurred as well as with reference to the amounts debitable to Provincial and Local funds.

3. For 1897–98, the Government of India has adopted the estimate of 20·04 lakhs suggested by this Government, but has, in view to maintaining half the prescribed minimum balance under Provincial funds (10 lakhs), re-distributed the grants as shown below :—

		LAKHS.
Civil Department ..	Imperial	1·93
	Provincial	2 70
	Local	5·00
		9·63
Public Works Department—Provincial		10·41
	Total ..	20·04

The Public Works Department has assigned 7·26 for road works, 3·00 for irrigation works, ·10 in connection with the breaking of ballast required for the East Coast Railway and ·05 for stores, and the Accountant-General has distributed the balance of 9·63 in the Civil estimates as shown in appendix B to these proceedings.

4. In the papers read above the Board of Revenue and the Collectors of affected districts have made various proposals which, if sanctioned, would necessitate considerable alterations in the distribution of the grant in appendix B as well as the raising of the provision under *33. Famine Relief* by a large amount. It is however impracticable at the present stage, and until the probable effects of the south-west monsoon can be gauged with some approach to accuracy, to pass definite orders on these proposals. The Famine Commissioner will therefore be requested to submit revised and consolidated estimates for all districts on the 15th July, adhering, as far as possible to the forms in appendix C to these proceedings.

5. As regards the proposal of the Government of India to debit five lakhs of famine-relief expenditure to *Local*, the position of the various local boards in the affected districts is summarised below :—

(i) *Ganjám.*—While the famine expenditure of the district, as estimated by the Board of Revenue, approximates five lakhs, the total estimated receipts and charges of the district board for the year amount to no more than 2·91 and 2·81, respectively, the net closing balance available for general purposes being expected to stand at ·66 lakh. Considerable sums were advanced from Provincial funds during the last scarcity, from the effects of which the finances of the district board have not yet quite recovered, and a portion of the advances had to be written off as irrecoverable.

Receipts	3·50
Charges	3 30
Net closing balance	·16

(ii) *Vizagapatam.*—The net closing balance of the district board is too small to admit of any contribution being demanded for general relief purposes.

(iii) *Anantapur.*—Owing to the famine the cess collections in 1896-97 fell considerably and the accounts of the district board for that year are expected to close with a deficit of ·46 lakh which will have to be temporarily made good from Provincial revenues. The receipts and charges in 1897–98 are estimated at 1·24 and 1·27 lakhs, respectively.

(iv) *Bellary.*—The whole of the special contribution of ·50 given from Provincial to Local in 1896–97 for general purposes was diverted for famine-relief works, and the estimated closing balance of the local board for 1897–98 is barely sufficient to provide for probable demands.

Receipts	2·24
Charges	2·16
Net closing balance	·11

(v) *Cuddapah.*—The district board has already spent ·22 on famine works and has provided for a contribution of ·20 to Provincial funds in the current year for the same purpose.

Receipts	2 43
Charges	2·46
Net balance	·06

(vii) *Kurnool.*—The accounts of the district board for 1896–97 are expected to close with a deficit of ·54 chiefly owing to short collections of cess, due to the adverse season, and a contribution of ·48 from Provincial funds is required so as to provide the prescribed minimum working balance. The closing balance in 1897–98 is taken at ·14.

Receipts	2·44
Charges	2·30
Net balance	·14

6. The foregoing review of the financial position of each district board leads to the conclusion that by no practicable device can Local funds in the affected areas be directly burdened with so large a share as 5 lakhs of the relief expenditure now being incurred. It is to be remembered that, although under section 95 (*v*) of Madras Act V of 1884, Local funds can be spent on famine relief works, they cannot be devoted to general famine relief, that is for any form of relief beyond actual expenditure on works. The local boards in the affected districts should take over as direct local fund outlay as much of the expenditure on road works as should legitimately fall to their share. More than this cannot be done. The procedure described in paragraph 2 of the Accountant-General's letter, No. 1238, dated 14th April 1897, cannot, therefore, possibly be followed in any district. This may seem to conflict with the "estabiished policy" described in paragraph 67 of the Financial Statement of the Government of India; but in the first place, the maintenance of ordinary Local fund works cannot be postponed without serious impediment and injury to the administration; secondly, the employment of labour on these works affords relief to the famine-stricken population; and lastly, expenditure on education, sanitation, medical relief, &c., which might be diverted from Local funds, would eventually have to be defrayed by Government, as these services cannot be suddenly suspended or resumed and are in some respects even more urgently required during periods of distress than in ordinary times.

7. Considering the very large outlay now being incurred on famine relief, the Government is anxious that effective measures should be adopted to exercise a much closer scrutiny over the accounts. With this view and in order to secure economy of labour and uniformity in the preparation of statistics and financial returns, it is essential that the returns periodically submitted by Collectors should, while adhering in the main to the classification prescribed by the Government of India and adopted in the Civil estimates as shown in appendix B nevertheless completely fulfil the requirements of the Famine Code and incorporate all the details necessary for a comprehensive review of famine operations, which will have to be undertaken eventually. The details required for purely administrative purposes need not, of course, be mixed up with those required for the finance accounts; it is however desirable that the headings adopted should in all cases be uniform, so that the information collated for one purpose may be readily utilised for the other.

8. Appendix C to these proceedings contains forms of returns which have been drawn up in the Secretariat with the above object and in which some of the details required by the Famine Code have been incorporated with the form proposed by the Accountant-General in his letter, No. 584, dated 19th February 1897, and amplified in the detailed accounts attached to the printed Civil estimates. The extra details required in the proposed forms may impose additional, and in some cases possibly unnecessary, work on the officers engaged in the administration of relief. The Board of Revenue and the Accountant-General will therefore be requested to scrutinise them and in consultation with the Examiner of Public Works Accounts to issue revised forms, so as to render the same returns serviceable for both administrative and statistical purposes. The Accountant-General need not bring on his books any more sub-heads than he may consider absolutely indispensable; but the monthly reports from the Collectors of the affected districts, which should be forwarded invariably through the Accountant-General, should embody all the information required by the Famine Code and should be accompanied by subsidiary statements showing the famine charges under departmental heads as well as the losses of revenue due to remissions, suspensions, relinquishments of demands, &c., as sketched out in appendix C. Past expenditure should be reclassified in accordance with these forms as finally issued; all

necessary corrections should be indicated in subsequent returns, the expenditure in the month, as well as that up to the end of the month, being brought forward and corrected to date.

9. Presidents of District Boards and Collectors should, in communication with the Accountant-General, determine what proportion of the actual expenditure should be debited to local boards and adjust the accounts accordingly with the least practicable delay.

10. Endeavours should be made to close the accounts of famine operations relating to each financial year before the 31st July following. The consolidated reports called for from the Accountant-General and the Examiner, Public Works Accounts, in G.Os., Nos. 25 and 143, dated 12th January and 13th February 1897, should reach Government without fail before the 1st December of each year at the latest.

11. With reference to the enquiry in the Accountant-General's letter, No. 631, dated 23rd February 1897, the Government considers that all voluntary contributions made by private individuals should be transferred to the District branch of the Famine Relief Fund. In the case of the monthly subscriptions collected towards the cost of the kitchen at Bukkapatnam, it is presumed that the contributions are purely voluntary and that the relief afforded is in addition to the facilities already provided by Government on the spot, but the Collector of Anantapur should have reported the circumstances in full to Government. It is understood that all famine recoveries and other miscellaneous receipts are taken in deduction of past expenditure, and in these circumstances there appears to be no necessity to open any new sub-head for famine receipts under *XXV. Miscellaneous.*

(True Extract.)

for Chief Secretary.

To the Revenue Department.
„ Famine Commissioner.
„ Local and Municipal Department.
„ Public Works Department.
„ Accountant-General.
„ Collectors of Famine Districts.
Editors' Table.

Endorsement—No. 471, Financial, dated 12th June 1897.

Copy to the Government of India, Finance and Commerce Department.

J. F. PRICE,
Chief Secretary.

Encl. A. F. Eccleston.

[Appendix.

APPENDIX A.

Approximate Accounts of actual expenditure under *33. Famine relief* in 1896–97.

33. FAMINE RELIEF.	Approximate actual expenditure, 1896–97.							
	Ganjám.	Vizagapatam.	Gódávarí and Kistna.	Anantapur.	Bellary.	Kurnool.	Cuddapah.	Total.
1	2	3	4	5	6	7	8	9
CIVIL OFFICERS.								
1. Salaries, establishments and contingencies	..	..	..	..	·01	·01	·02	·04
2. Relief works in charge of Civil Officers—								
(*a*) Communications ..	..	·02	..	·01	..	·56	·05	·64
(*b*) Miscellaneous Public Improvements	..	..	..	..	..	..	..	..
(*c*) Irrigation	..	..	..	..	..	..	..	..
4. Relief to people employed otherwise than on famine relief (Relief to weavers)	..	..	..	..	·14	·14	·76	1·04
5. Gratuitous relief—								
(*a*) Given in Government institutions	·01	·01	..	·02	·10	·03	·01	·18
(*b*) Given at the houses of the people	·01	..	..	..	..	..	..	·01
(*c*) Given in other ways ..	..	..	..	..	..	..	..	..
6. Miscellaneous—								·08
(*a*) Flood damages	..	..	·08	..	..	..	..	·01
(*b*) Others	·01	..	..	..	..	..	..	
Total, Civil Officers (Provincial) ..	·03	·03	·08	·03	·25	·74	·84	2·00
Relief works—(Local) ..	..	..	..	·06	·49	·04	·22	·81
PUBLIC WORKS DEPARTMENT.								
3. Relief works in charge of Public Works Department—								
(*a*) Communications (Local).	..	·01	..	..	1·74	·14	·09	1·98
(*b*) Miscellaneous Public Improvements (stores) ..	..	..	..	..	..	..	..	·01
(*c*) Irrigation	..	..	..	..	·10	·05	·01	·16
(*d*) Construction of Railways.	..	..	..	..	..	..	..	..
Total, Public Works Department. Provincial ..	..	..	..	..	·10	·05	·01	*·17
Total, Public Works Department. Local ..	..	·01	..	..	1·74	·14	·09	1·98
Grand Total, 33. FAMINE RELIEF. Provincial ..	·03	·03	·08	·03	·35	·79	·85	*2·17
Grand Total, 33. FAMINE RELIEF. Local ..	..	·01	..	·06	2·23	·18	·31	2·79
Grand Total, 33. FAMINE RELIEF. Total ..	·03	·04	·08	·09	2·58	·97	1·16	4·96

* Includes ·01 for Public Works stores.

APPENDIX B.

DISTRIBUTION of the grant of 20·04 lakhs allotted for 1897–98 under 33. FAMINE RELIEF, as in the Civil and Public Works estimates.

33. FAMINE RELIEF.	Detailed Account No.	Ganjám.	Vizagapatam.	Anantapur.	Bellary.	Kurnool.	Cuddapah.	North Arcot.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and Establishments ..	33-A.	49,295	3,305	16,200	17,900	7,700	6,400	1,200	1,02,000
Relief works in charge of Civil Officers	33-B.	1,12,000	52,100	..	10,000	30,900	..	16,000	2,21,000
Relief to people employed otherwise than on relief works ..	33-C.	1,39,000	6,000	50,000	22,000	20,000	1,00,000	..	3,37,000
Gratuitous relief	33-D	2,04,000	10,000	15,000	56,000	5,000	1,000	..	(a)2,93,000
Miscellaneous	33-E	..	..	..	..	..	..	..	10,000
Total ..	..	5,04,295	71,405	81,200	1,05,900	63,600	1,07,400	17,200	(a) 9,63,000
Relief works in charge of Public Works Officers—Provincial ..	33-F	1,22,000	46,000	1,25,000	4,30,000	2,06,000	1,05,000	1,000	(b)10,41,000
Grand Total ..	..	6,26,295	1,17,405	2,06,200	5,35,900	2,69,600	2,12,400	18,200	* 20,04,000
Imperial ..	..	..	..	..	..	..	..	..	1,93,000
Provincial ..	..	..	..	..	..	..	..	..	13,11,000
Local ..	..	..	..	..	..	..	..	..	5,00,000

* { (a) Includes Rs. 2,000 on account of Gódávari for gratuitous relief.
{ (b) Includes Rs. 5,000 on account of Public Works stores and Rs. 1,000 for Gódávari.

DETAILED Account No. 33-A.—Famine Relief—Salaries and Establishment.

	—	Ganjám.	Vizagapatam.	Anantapur.	Bellary.	Kurnool.	Cuddapah.	North Arcot.	Total.
	DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	Taluk Relief officers ..	7,650	1,200	3,000	8,988	..	1,500	..	22,338
	Village Circle Inspectors	12,500	..	1,680	630	1,000	2,250	..	18,060
	Paymasters	5,400	540	4,500	3,500	3,600	1,125	480	19,145
	Kitchen Superintendents.	5,000	360	3,000	2,500	2,400	..	320	13,580
	Poor-house Superintendents	..	..	300	..	..	..	..	300
	Poor-house Storekeepers .	..	..	240	..	..	..	..	240
Establishment ..	Appraiser	..	..	..	175	..	..	..	175
	Clerks	5,268	120	1,710	609	..	825	..	8,532
	Servants—Peons	2,160	30	720	552	..	90	..	3,532
	Orderlies	..	..	144	..	..	..	..	144
	Gate-keepers	..	..	120	..	..	..	..	120
	Warders	2,250	210	432	..	..	..	192	3,084
Allowance ..	Travelling allowance ..	5,000	200	100	500	400	410	200	6,810
Contingencies ..	Office contingencies ..	4,067	645	254	466	300	200	8	5,940
	Total ..	49,295	3,305	16,200	17,900	7,700	6,400	1,200	1,02,000

Detailed Account No. 33-B.—Famine Relief—Relief Works in charge of Civil officers.

	Ganjám.	Vizagapatam.	Anantapur.	Bellary.	Kurnool.	Cuddapah.	North Arcot.	Total.
SUMMARY.								
Communications	..	52,100	..	5,000	27,900	..	16,000	1,01,000
Miscellaneous Public Improvements.. ..	78,000	..	..	5,000	1,000	..	..	84,000
Irrigation	34,000	..	..	..	2,000	..	..	36,000
Total ..	1,12,000	52,100	..	10,000	30,900	..	16,000	2,21,000
DETAILS.								
Communications—								
Wages of Labour	..	44,000	..	4,250	24,000	..	15,500	87,750
Tools and Plant	..	..	..	250	900	..	500	1,650
Hutting and other Accommodation	..	4,000	..	250	2,000	..	..	6,250
Other Expenditure	..	4,100	..	250	1,000	..	..	5,350
Total, Communications ..	..	52,100	..	5,000	27,900	..	16,000	1,01,000

Detailed Account No. 33-B.—Famine Relief—Relief Works in charge of Civil officers—*cont.*

—	Ganjám.	Vizagapatam.	Anantapur.	Bellary.	Kurnool.	Cuddapah.	North Arcot.	Total.
DETAILS—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous Public Improvements—								80,180
Wages of Labour	75,000	..	..	4,250	930	..	..	270
Tools and Plant	..	..	..	250	20	..	..	250
Hutting and other Accommodation ..	..	..	..	250	..	..	..	3,300
Other Expenditure	3,000	..	..	250	50	..	..	
Total, Miscellaneous Public Improvements	78,000	..	..	5,000	1,000	..	..	84,000
IRRIGATION.								31,750
Wages of Labour	30,000	..	..	..	1,750	..	..	2,050
Tools and Plant	2,000	..	..	..	50	..	..	1,000
Hutting and other accommodation	1,000	..	..	..	..	..	..	1,200
Other Expenditure	1,000	..	..	..	200	..	..	
Total, Irrigation ..	34,000	..	..	..	2,000	..	..	36,000

DETAILED Account No. 33-C. Famine Relief—Relief to people employed otherwise than on Relief Works.

DETAILS.								
Advances to weavers	50,000	6,000	40,000	20,000	20,000	1,00,000	..	2,36,000
Advances for seed-grains	89,000	..	10,000	2,000	..	..	..	1,01,000
Total ..	1,39,000	6,000	50,000	22,000	20,000	1,00,000	..	3,37,000

Detailed Account No. 33-D.—Famine Relief—Gratuitous Relief.

DETAILS.								
Relief given in kitchens and poor-houses ..	70,000	2,000	5,000	16,000	5,000	..	..	(a 1,00,000
Do. in villages	1,00,000	..	..	10,000	..	..	..	1,10,000
Do. on works	30,000	8,000	10,000	30,000	..	1,000	..	79,000
Do. in other ways	4,000	..	..	..	..	..	..	4,000
Total ..	2,04,000	10,000	15,000	56,000	5,000	1,000	..	(a) 2,93,000

(a) Includes Rs. 2,000 on account of Gódávari for gratuitous relief.

Detailed Account No. 33-E.—Famine Relief—Miscellaneous.

Loans for the purchase of fodder and cattle.	..	..	..	..	..	..	..	..
Advances to village headmen or landholders for digging tanks or for other village improvements	..	..	..	..	..	..	..	..
Transport of coolies	..	..	..	..	..	..	..	10,000
Irrecoverable items written off	..	..	..	..	..	..	..	
Other items (flood charges, &c.)	..	..	..	..	..	..	..	10,000
Total ..	..	..	..	..	..	..	..	

Detailed Account No. 33-F.—Relief Works in charge of Public Works Officers.

Communications	20,000	..	1,25,000	3,65,000	1,46,000	70,000	..	(c) 7,31,000
Irrigation	92,000	46,000	..	65,000	60,000	35,000	1,000	(d) 3,00,000
Railways	10,000	..	..	..	..	..	..	10,000
Total ..	1,22,000	46,000	1,25,000	4,30,000	2,06,000	1,05,000	1,000	* 10,41,000

* { (c) Includes Rs. 5,000 for Public Works stores.
{ (d) " " 1,000 for Gódávari.

APPENDIX C.

FORMS.

MONTHLY ACCOUNT of Famine-relief Operations in the District of—

ABSTRACT FOR THE MONTH OF—

33. FAMINE RELIEF.	Detailed account number.	Outlay in 1896-97.	Outlay in previous months of 1897-98.	Outlay in the month of	Total outlay up to date.
Salaries and establishments ..	33-A				
Relief works in charge of Civil officers.	33-B				
Relief to people employed otherwise than on relief works.	33-C				
Gratuitous relief	33-D				
Miscellaneous	33-E				
Total, Civil Department ..					
Relief works in charge of Public Works officers.	33-F				
Total, 33. Famine relief ..					
Famine expenditure debited to other service heads.	33-G				
Other measures of relief, viz., relinquishment of revenue on account of famine.	33-H				
Grand total of Famine-relief operations.					

FORMS.

DETAILED Account No. 33-A.

1. SALARIES AND ESTABLISHMENTS.	Relief Camps.	Village Circles.	Poor-houses.	Kitchens.	Others.	Total for the month of	Total in previous months.	Grand total up to the end of
SALARIES.								
Salaries of superior officers (sections 40, 53 and 55)—								
Taluk relief officers ( ) ..								
Special Civil officers on large works ( )								
* Special Deputy Collectors ..								
Other Special officers								
Total ..								
ESTABLISHMENTS.								
(i) *On relief works* (Form H)—								
Supervisors ( )								
Overseers ( )								
Sub-overseers ( )								
Superintendents ( ) ..								
Paymasters (30)								
Menial servants ( ) ..								
Total ..								
(ii) *On village-relief inspection*—								
Circle inspectors (70) ..								
Gumastahs ( )								
Peons ( )								
Menials ( )								
(iii) *In poor-houses* (section 40, 73 and Appendix V)—								
Special medical subordinates ( )								
Superintendents (50) ..								
English writers ( ) ..								
Hospital writers ( ) ..								
Storekeepers ( )								
Mess gumastahs ( ) ..								
Orderlies ( )								
Gate-keepers ( )								
Warders ( )								
Cooks ( )								
Sweepers ( )								
Scavengers ( )								
Water-carriers ( ) ..								
Head constables ( ) ..								
Constables								
(iv) *In kitchens* (Appendix IV)—								
Superintendents ( ) ..								
Warders ( )								
Cooks ( )								
Water-carriers ( ) ..								
Scavengers ( )								
(v) *In grain depôts*—								
( ) ..								

* When employed exclusively on Famine relief.

Detailed Account No 33-A—*cont.*

1. SALARIES AND ESTABLISHMENTS.	Relief Camps.	Village Circles.	Poor-houses.	Kitchens.	Others.	Total for the month of	Total in previous months.	Grand total up to the end of
ESTABLISHMENTS—*cont.*								
(vi) *In tools' sheds*—								
* * *( ) ..								
(vii) *In weavers' department* (Appendix VII)—								
(*a*) Appraising department—								
* * *( ) ..								
(*b*) Paying department—								
* * *( ) ..								
(*c*) Stock-keeping department—								
* * *( ) ..								
(viii) *Office establishments (in detail)*—Clerical establishment—								
* * *( ) ..								
Audit establishment—								
* * *( ) ..								
Servants								
Scavengers, &c.								
Total ..								
ALLOWANCES.								
Travelling and tentage allowance of officers								
Travelling and tentage allowance of establishments								
Total ..								
Contingent expenses—(in detail)—								
Tools, treasure chests; cooking utensils, eating vessels, baskets, &c.; repairs to sheds, fences, &c.; blankets; cloths, &c. (section 42)								
Firewood, &c.								
Total ..								
Grand Total, Salaries, Establishment, &c.								

FORMS.

DETAILED Account No. 33-B.

2. RELIEF WORKS IN CHARGE OF OFFICERS.	New works.	Repairs.	Establishment.	Tools and plant.	Stock and suspense.	Total for the month of	Total in previous months.	Grand total up to the end of
Communications (section 96)—								
Construction and repair of roads (section 33)—								
Wages of labourer. Class A ..								
" B ..								
" C ..								
" D ..								
Tools and plant								
Hutting and other accommodation								
Other expenditure								
Miscellaneous Public Improvements—								
Improvement of village-sites (section 33)—								
Supply of drinking-water—								
* * *								
Wages of labourer. Class A ..								
" B ..								
" C ..								
" D ..								
Tools and plant								
Hutting and other accommodation								
Other expenditure								
Irrigation—								
Wages of labourer. Class A ..								
" B ..								
" C ..								
" D ..								
Tools and plant								
Hutting and other accommodation								
Other expenditure								
Construction, improvement and repair, maintenance and extension of channels and ferries								
Total ..								

FORMS.

DETAILED ACCOUNT No. 33-C.

3. RELIEF TO PEOPLE EMPLOYED OTHERWISE THAN ON FAMINE RELIEF.		Total for the month of	Total in previous months.	Grand total up to the end of	Deduct cash recoveries, value of cloth, &c.			
					Total for the month.	Total in previous month.	Grand total up to the end of the month.	Balance outstanding.
Advances to weavers.	Cost of raw materials							
	Wages							
	Contingencies ..							
	Money advances ..							
Advances to cultivators.	For seed grains* ..							
	For purchase of fodder (section 127)							
	For maintenance of cattle							
Advances to village headmen or landholders.	For sinking wells ..							
	For village improvements ..							
	For removal of nuth grass (section 126) ..							
Assistance to Gosha women (sections 612, 134 and 135)								
Assistance to indigent members of respectable families (section 135).								
Advances for preparing prickly-pear for fodder (section 142) ..								

* Advances for land improvement under the Land Improvement Loans Act should not be included under *33. Famine relief.*

FORMS.

DETAILED ACCOUNT No. 33-D.

4. GRATUITOUS RELIEF.	Relief camps.	Village circles.	Poor-houses.	Kitchens	Others.	Total for the month.	Total improvement.	Grand total up to the end of
Given in Government institutions.—								
Purchase of food in bazaars—								
Cooked food (section 63) including purchase, conveyance and storage of grains and other articles								
Grain doles								
Money doles to children								
Minimum wages to infirm persons (section 92)								
Raiment (section 68)								
Construction of huts, sheds, &c. (section 64)								
Facilities for bathing, draining, scavengering, &c. (section 69) ..								
Nurses for children (section 114) ..								
Wet nurses (section 125)								
Advances to Police officers for purchase of food in urgent cases (section 146)								
Relief given at the houses of the people								
Otherwise								
Total ..								

FORMS.

DETAILED ACCOUNT No. 33-E.

5. MISCELLANEOUS.								
Other measures of relief								
Irrecoverable items written off ..								
Transport of coolies								
Burial of famine-stricken paupers (section 148)								
Flood and other charges								
Total ..								
Grand Total ..								

DETAILED ACCOUNT No. 33-F.

8. RELIEF WORKS IN CHARGE OF PUBLIC WORKS OFFICERS.					
Communications (in full detail as in Public Works Department forms)					
Irrigation (in full detail as in Public Works Department forms)					
Railways (in full detail as in Public Works Department forms)					
Total ..					

FORMS.

DETAILED ACCOUNT No. 33-G.

FAMINE CHARGES DEBITED TO DEPARTMENTAL HEADS OF ACCOUNT.	Salaries.	Establishments.	Travelling allowances.	Compensation for dearness of provisions and famine batta.	Supplies and services.	Contingencies.				Total.
1	2	3	4	5	6	7	8	9	10	11
3. Land Revenue—										
General establishments—										
Special Assistant Collectors ..										
Deputy Collectors										
Sub-divisional establishments—										
Tahsildars										
Deputy Tahsildars										
Revenue Inspectors										
Taluk Gumastahs										
Tank Inspectors										
Village officers										
Accountants										
5. Salt										
11. Forest										
18. General Administration—										
Famine Commissioner ..										
Civil Secretariats										
Board of Revenue										
Civil Offices of Account and Audit										
19-A. Law and Justice—Courts of Law—										
Special Magistrates										
19-B. Law and Justice—Jails—										
Warders										
20. Police—										
District Executive force ..										
Railway police										
Other police										
24. Medical—										
Additional Medical officers ..										
Extra hospital accommodation										
Sanitation charges										
30. Stationery and Printing—										
Printing charges										
32. Miscellaneous										
45. Civil Works										
Total ..										

FORMS.

DETAILED ACCOUNT No. 33-H.

LOSSES UNDER HEADS OF REVENUE.	Relinquishment of demands.	Remissions.	Suspension or postponement of revenue.	Other causes to be specified.	Total.
I. Land Revenue					
III. Salt					
V. Excise					
VII. Customs					
VIII. Assessed Taxes					
IX. Forest					
* * *					
* * *					
Other heads to be specified					
Total ..					

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

READ AGAIN G.O., No. DATED
189 .

CURR[illegible] 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