

6-6-07 ✓

Revenue (1897) Department.

CURRENT No. 6462

From
The Board of Revenue
Rev. Sett. &c.

Order Endt. Mis. no. 4049 of 4th Aug. '97.

Transferred to the Finan-
cial Department.

No. 529 Res.

2d of G. Stokes.
of Secy. of Govt.

Dated 26th July 1897

Received 29 } 7-97
Registered 29 }

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4/8/97

SUBJECT.

Finance Expenditure.

Submitting to Government
Revised estimates of — in
1897-98.

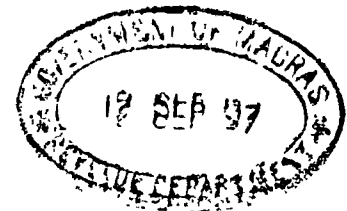
BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.



1897.

Board of Revenue
(Revenue Settlement, Land Records and Agriculture),

MADRAS.

Recd.

Enclosures

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1897.

Printed September th.

Proceedings, 26th July 1897, No. 529.

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4-8-97

JULY.

Famine expenditure.—Submitting to Government revised estimates of — in 1897-98.

PROCEEDINGS OF THE BOARD OF REVENUE
(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

READ—again the following Proceedings of the Board of Rev. (R.S., L. R. and Agri.), dated 5th July 1897, Mis. No. 4917 :—

Read—the following G.O., Nos. 470, 471, Financial, dated 12th June 1897 :—

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 :—

		Revised estimate, 1896-97.	Budget estimate, 1897-98.
<i>Rough forecasts originally approved.</i>			
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 :—

I Circle		Rs. 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 :—

Vizagapatam Division—	Rs.
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.G.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.

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.

- Salaries and establishments—
Salaries.
Establishment { Servants.
Travelling allowance and tentage of officers. { Other establishments.
" " of establishment.
- Contingencies
- Relief work in charge of Civil officers—
Communications { Wages of labour.
Miscellaneous Public Improve- { Other charges.
ments. { Wages of labour.
Irrigation { Other charges.
- Relief to people employed otherwise than on relief work—
Relief to weavers.
- Gratuitous relief—
Given in Government institutions.
" at the houses of the people.
" in other ways.
- 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 Ganjam.

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	:: :: :: :: :: :: :: :: ::	2-88	9-63
Public Works Department	:: :: :: :: :: :: :: :: ::	8-17	10-41
		<u> </u>	<u> </u>
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 18th 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—Ganjam 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—Ganjam 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 Ganjam district,

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

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

Endorsement of the 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, Ganjam 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 Act. 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.
Central Provinces	LAKHS. 8.11	LAKHS. 3.68	LAKHS. 10.30	LAKHS. 11.00
Bengal	9.3	9.7	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

demands upon them out of their Provincial balances. At the point where these are reduced below the standard required as working balances for the Provincial Financial administrations, the Imperial Government has to step in and bear the 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 very little. Between its Provincial and its Local balances it will be able to bear the whole, or nearly the whole, of its famine expenditure.

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	83.50
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 February, 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.	Revised estimate, 1896-97.			Budget estimate, 1897-98.			Total famine expenditure for both years.
	Imperial.	Provincial.	Local.	Imperial.	Provincial.	Local.	
North-Western Provinces and Oudh. { Civil Department { Public Works Department ..	27.00 83.00	..	..	35.00 50.00	..	..	35.00 50.00
Bengal .. { Civil Department { Public Works Department ..	110.00	..	..	85.00	..	..	85.00
Total ..	..	..	..	..	..	..	195.00
Central Provinces .. { Civil Department { Public Works Department ..	..	8.50 10.00	4.50	27.87 42.26	22.18	8.17	68.22 42.26
Total ..	..	18.50	4.50	70.13	22.18	8.17	100.48
Bombay .. { Civil Department { Public Works Department ..	12.00 8.50	..	1.00	27.79 40.00	..	..	28.00 40.00
Total ..	20.50	..	1.00	67.79	..	..	68.00
Madras .. { Civil Department { Public Works Department ..	18.99	6.11	..	7.03 50.00	..	10.00	17.03 50.00
Total ..	18.99	6.11	..	57.03	..	10.00	67.03
Punjab .. { Civil Department { Public Works Department ..	..	1.25 2.00	..	1.93	2.70 10.41	5.00	9.63 10.41
Total ..	..	3.25	..	1.93	13.11	5.00	20.04
Upper Burma .. { Civil Department { Public Works Department ..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..
Total expenditure in British India ..	155.22	30.17	9.61	294.48	41.80	27.71	363.99
Supervision in Native States ..	..	..	..	..	..	..	..
Expenditure in England for purchase of seeds ..	..	..	..	..	..	..	..
Exchange thereon ..	..	..	..	..	..	..	..
Grand Total ..	155.22	30.17	9.61	294.48	41.80	27.71	363.99
Civil Department ..	40.80	16.11	6.38	100.10	25.89	23.61	149.10
Public Works Department ..	115.99	14.06	3.23	194.61	16.41	4.10	215.03

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 1890-81, 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 Bhadrachalam.

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 Ganjam.

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

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

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 Ganjam 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.

"	"	505 L.,	"	13th	"	"
"	"	541 L.,	"	18th	"	"
"	"	598 L.,	"	25th	"	"
"	"	694 L.,	"	8th April	"	"
"	"	698 L.,	"	8th	"	"

ABSTRACT.—Reviewing the District Board budgets of North Arcot, Bellary, Anantapur, Cuddapah, Kurnool, Ganjam and Vizagapatam.

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

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

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

ABSTRACT.—Placing a sum of Rs. 1,12,000 for expenditure on famine relief in Ganjam, 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 Ganjam.

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,

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

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.
Provincial outlay .. { Civil Department .. Public Works Department. }	LAKHS. 3.80 3.62	LAKHS. 2.11 3.17	LAKHS. 2.24 3.30	LAKHS. 1.25 2.00	LAKHS. 2.00 1.17
Local Fund outlay.. { Civil Department .. Public Works Department. }	.75	.75	.75	.75	.81 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
Public Works Department—Provincial		9.63
		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) *Ganjām*.—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.

(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.

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 "established 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

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.	Ganjām.	Vizaga-patam.	Ananta-pur.	Bellary.	Kurnool.	Cuddapah.	North Arcot.	Total.
Salaries and Establishments ..	33-A.	Rs. 49,295	Rs. 3,305	Rs. 16,200	Rs. 17,900	Rs. 7,700	Rs. 6,400	Rs. 1,200	Rs. 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	1,00,000	..	(a) 2,93,000
Miscellaneous ..	33-E.	..	..	..	..	..	1,000	..	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 Gódvári for gratuitous relief.
 (b) Includes Rs. 5,000 on account of Public Works stores and Rs. 1,000 for Gódvári.

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

		Ganjām.	Vizaga-patam.	Ananta-pur.	Bellary.	Kurnool.	Cuddapah.	North Arcot.	Total.
Salaries —	DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
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	2,600	2,400	..	320	..	13,580
Poor-house Superintendents ..	..	..	800	..	..	..	..	..	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	532	..	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.

SUMMARY.									
Communications ..	..	..	..	..	..	..	..	..	..
Miscellaneous Public Improvements ..	78,000	52,100	..	5,000	27,900	..	16,000	..	1,01,000
Irrigation ..	34,000	..	..	5,000	1,000	..	..	..	84,000
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	..	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.

	Ganjām.	Vizaga-patam.	Ananta-pur.	Bellary.	Kurnool.	Cuddapah.	North Arcot.	Total.
DETAILS—cont.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous Public Improvements—								
Wages of Labour ..	75,000	..	..	4,250	930	..	..	80,180
Tools and Plant ..	..	..	..	250	20	..	..	270
Hutting and other Accommodation ..	..	..	..	250	..	..	..	250
Other Expenditure ..	3,000	..	..	250	50	..	..	3,300
Total, Miscellaneous Public Improvements ..	78,000	..	..	5,000	1,000	..	..	84,000
IRRIGATION.								
Wages of Labour ..	30,000	..	..	..	1,750	..	..	31,750
Tools and Plant ..	2,000	..	..	..	50	..	..	2,050
Hutting and other accommodation ..	1,000	..	..	..	..	..	..	1,000
Other Expenditure ..	1,000	..	..	..	200	..	..	1,200
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 Gódvári 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 ..	..	..	..	..	..	..	..	..
Irrecoverable items written off ..	..	..	..	..	..	..	..	..
Other items (flood charges, &c.) ..	..	..	..	..	..	..	..	10,000
Total ..	..	..	..	..	..	..	..	10,000

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 Gódvári.

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) <i>On relief works</i> (Form H)—								
Supervisors () ..								
Overseers () ..								
Sub-overseers () ..								
Superintendents () ..								
Paymasters (30) ..								
Menial servants () ..								
Total ..								
(ii) <i>On village-relief inspection</i> —								
Circle inspectors (70) ..								
Gumastahs () ..								
Peons () ..								
Menials () ..								
(iii) <i>In poor-houses</i> (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) <i>In kitchens</i> (Appendix IV)—								
Superintendents () ..								
Warders () ..								
Cooks () ..								
Water-carriers () ..								
Scavengers () ..								
(v) <i>In grain depôts</i> —								
() ..								

* 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 { Class A ..								
labourer. { " 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 { Class A ..								
labourer. { " B ..								
" C ..								
" D ..								
Tools and plant								
Hutting and other accommodation								
Other expenditure								
Irrigation—								
Wages of { Class A ..								
labourer. { " 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.				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 muth 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, scavenging, &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.

3. 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.

[illegible]

FORMS.

DETAILED Account No. 33-II.

LOSSES UNDER HEADS OF REVENUE.	Relinquish- ment of demands.	Remissions.	Suspension or postpone- ment 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					

Resolution—dated 5th July 1897, Mis. No. 4917.

Communicated to the Collectors of affected districts who are requested to prepare and submit to this office by the 10th instant the revised estimates for the current year in accordance with the instructions issued in paragraph 4 of the order.

2. The Accountant-General and the Examiner, Public Works Accounts, will be requested to favour the Board with their remarks on the forms proposed in paragraph 8 of the Government Order.

3. The following telegram will be despatched to the Collectors of affected districts:—

“Please despatch so as to arrive by 10th instant revised estimates called for in paragraph 4 of G.O., No. 470, Financial, dated 12th June.”

(True Copy and Extract.)

(Signed) L. E. BUCKLEY,
Famine Secretary.

To Collectors of Famine Districts.
“ Accountant-General.
“ Examiner, Public Works Accounts.

READ—also G.O., No. 489, Financial, dated 23rd June 1897, and G.O., Mis. No. 3400, Revenue, dated 5th July 1897.

READ—also the following papers:—

Telegram from the Collector of Vizagapatam, dated 9th July 1897.	
Letter “ “ of “ “ 9th “ “ B. and G. No. 248.	
Telegram “ “ of Ganjam “ 9th “ “	
Letter “ “ of “ “ 10th “ “ R. G. B. No. 2-F.	
Telegram “ “ of Gódvári “ 10th “ “	
“ “ of “ “ 22nd “ “	
Letter “ “ of Cuddapah “ 10th “ “ Dis. No. 672-F.	
“ “ of Anantapur “ 11th “ “ R. C. No. 3289.	
“ “ of Bellary “ 12th “ “ Dis. No. 4211.	
“ “ of Kurnool “ 13th “ “ Dis. No. 311-F.	

Resolution—dated 26th July 1897, No. 529.

The Famine Commissioner begs to submit the revised estimates of famine expenditure for 1897-98, called for in paragraph 4 of G.O., No. 470, Financial, dated 12th June 1897. The delay in the submission of the estimates, which is regretted, is due to the facts that the last report from the affected districts was received only on July 15th, and that, owing to each Collector having adopted a form more or less peculiar to himself, it has been a matter of considerable difficulty to present a compounded statement, for all the districts, in anything like the form in which Government desired the figures to be laid before it. The estimates have been based on the assumption that the monsoon, though late, will on the whole, be favourable, and that relief operations will not have to be continued, except on a very limited scale, beyond September or the commencement of October; but in view of the uncertainty in which the fate of the monsoon is still enshrouded, the figures are submitted with considerable diffidence.

2. With the information at present available, it has been found impossible to frame estimates of any value in such minute detail as is given in the forms in appendix C to the Government Order quoted above, and the estimates now submitted therefore give, in many cases, figures only under the main sub-heads.

3. The estimates received from the Collectors are submitted for information. It is to be noted that the Collectors of Vizagapatam, Kurnool and Anantapur have not estimated the cost of the works to be executed under the superintendence of the Public Works Department. Such estimates should have been framed by the Collectors, as the Public Works Department has no means of doing so. The estimates put forward by the Chief Engineer in G.O., No. 1639, dated the 15th June 1897, refer to definite sanctioned works in charge of the department, and will be wholly inadequate to provide employment for the numbers who are likely to require this form of relief. An attempt has been made by the Famine Commissioner to frame an estimate of the total cost of relief works in charge of the Public Works Department; it is of course impossible under the circumstances to distribute the cost under the various heads. The method by which he has arrived at his results will be seen on a reference to the appended memorandum, which gives reasons for any variations he has thought necessary to make from the figures adopted by Collectors.

(True Copy and Extract.)

Buckley
Famine Secretary.

To the Secretary to Government, Revenue Department. In 5 copies already sent.
“ Collectors of affected districts.

APPENDIX I.

ABSTRACT account of Famine Relief Operations.

33. Famine Relief.	Head-quarter office	Ganjām.	Vizagapatam.	Gōdāvari.	Kurnool.	Bellary.	Anantapur.	Cuddapah.	Total.
Salaries and establishments ..	33-A	Rs. 57,700	Rs. 37,730	Rs. 8,830	Rs. 60,550	Rs. 1,12,750	Rs. 35,300	Rs. 33,240	Rs. 3,46,100
Relief works in charge of Civil officers ..	33-B	17,500	1,00,000	76,000	10,000	22,600	85,000	30,000	3,41,100
Relief to people employed otherwise than on relief works ..	33-C	2,65,000	1,30,000	23,000	2,50,000	1,50,000	76,000	4,01,000	12,95,000
Gratuitous Relief ..	33-D	4,50,000	3,60,000	27,000	2,50,000	2,04,000	83,000	1,00,000	14,79,000
Miscellaneous ..	33-E	2,000	..	50	..	..	50	..	2,100
Total, Civil Department ..		7,92,200	6,27,730	1,34,880	5,70,550	4,89,350	2,84,350	5,64,240	34,63,300
Relief works in charge of Public Works officers ..	33-F	2,00,000	1,00,000	10,000	14,00,000	14,00,000	4,00,000	8,00,000	43,10,000
Total, 33. Famine Relief ..		9,92,200	7,27,730	1,44,880	19,70,550	18,89,350	6,84,350	13,64,240	77,73,300
Famine expenditure debited to other Service Heads ..	33-G	42,100	20,500	15,800	1,450	17,430	34,200	15,895	1,64,050
Other measures of relief, viz., relinquishment of revenue on account of Famine ..	33-H	..	..	Details not available.	..	..	..	..	18,55,000
Grand Total of Famine Relief Operations ..		42,100	10,12,700	7,43,530	1,46,330	19,87,980	19,23,550	7,01,025	13,80,135

DETAILED Estimate No. 33-A—Salaries and Establishments.

Salaries and Establishments.	Districts.							
	Ganjām.	Vizagapatam.	Gōdāvari.	Kurnool.	Bellary.	Anantapur.	Cuddapah.	Total.
1	2	3	4	5	6	7	8	9
<i>Salaries of superior officers—</i> (Sections 40, 53 and 55)—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Taluk relief officers ..	2,400	4,800	..	..	..	..	..	7,200
Special Civil officers on large works ..	..	..	..	..	..	3,250	3,350	6,600
Special Deputy Collectors ..	3,000	480	..	3,000	9,750	6,000	1,340	23,570
Other special officers ..	..	..	..	..	..	..	..	..
Total ..	5,400	5,280	..	3,000	9,750	9,250	4,690	37,370
<i>Establishments—</i>								
I. On relief works (Form H)—								
Supervisors ..	1,500	..	..	..	..	..	..	1,500
Overseers ..	1,500	..	..	..	..	..	..	1,500
Sub-overseers ..	..	..	..	..	..	..	..	..
Superintendents ..	..	1,000	..	..	..	..	..	1,000
Paymasters ..	4,000	4,000	..	10,000	7,000	5,500	5,000	35,500
Menial servants ..	2,500	2,000	..	..	..	..	..	4,500
Total ..	9,500	7,000	..	10,000	7,000	5,500	5,000	44,000

Detailed Estimate No. 33-A—Salaries and Establishments—cont.

Salaries and establishments.	Districts.							
	Ganjām.	Vizagapatam.	Gōdāvari.	Kurnool.	Bellary.	Anantapur.	Cuddapah.	Total.
1	2	3	4	5	6	7	8	9
<i>Establishments—cont.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II. On Village Relief Inspection—								
Circle Inspectors ..	13,500	9,000	..	9,500	7,000	6,500	2,500	48,000
Gumastahs ..	3,500	..	..	..	400	600	..	4,500
Peons ..	4,000	2,000	..	500	750	1,000	300	8,550
Menials ..	..	..	..	..	..	..	..	..
Total ..	21,000	11,000	..	10,000	8,150	8,100	2,800	61,050
III. In poor-houses—(sections 40, 73 and Appendix V) ..	..	..	..	..	..	..	..	..
IV. In kitchens (Appendix IV)—								
Superintendents ..	1,500	5,000	..	6,000	8,000	4,000	4,000	28,500
Medical subordinates ..	..	..	..	..	..	..	..	..
Warders ..	..	1,500	..	3,000	5,500	1,000	2,000	13,000
Storekeepers ..	..	..	..	4,000	5,500	1,000	2,000	21,000
Cooks ..	8,500	..	..	6,000	2,800	1,000	2,000	11,800
Water carriers ..	..	..	..	8,000	1,200	400	2,000	6,600
Scavengers ..	..	..	..	..	..	..	..	..
Total ..	10,000	6,500	..	22,000	23,000	7,400	12,000	80,900
V. In Grain depôts ..	..	..	..	..	..	..	..	..
VI. In tools shed ..	..	..	..	..	..	..	..	..
VII. In weavers' department (Appendix VII)—								
(a) Appraisers ..	..	500	..	1,000	500	200	1,000	3,200
Clerks ..	..	400	..	200	200	100	600	1,500
(b) Paying department ..	6,800	250	..	1,000	1,000	300	500	9,850
(c) Stock-keeping department—								
Storekeepers ..	..	..	..	750	500	500	750	2,500
Dyeing Superintendents ..	..	..	..	600	..	..	..	600
Menials ..	..	..	..	500	150	150	500	1,300
Total ..	6,800	1,150	..	4,050	2,350	1,250	3,350	18,950
VIII. Office establishments—								
Clerical establishments ..	..	1,800	..	500	3,000	500	500	6,300
Audit establishment ..	..	..	..	300	..	..	300	300
Servants ..	..	..	..	200	500	300	400	1,400
Scavengers ..	..	..	..	..	..	..	..	..
Total ..	..	1,800	..	1,000	3,500	800	900	8,000
<i>Allowances—</i>								
Travelling and Tentage allowance of officers ..	3,000	1,000	..	500	7,000	1,000	1,500	14,000
<i>Contingent expenses—</i>								
Tools, treasure chests, cooking utensils, eating vessels, &c. ..	2,000	4,000	..	10,000	52,000	2,000	3,000	73,000
Grand Total, Salaries and Establishments ..	57,700	37,730	8,830	60,550	1,12,750	35,300	33,240	3,46,100

* Details not available.

DETAILED Estimate No. 33-B.—Relief works in charge of Civil officers.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communications ..	17,500	70,000	..	10,000	10,500	50,000	30,000	1,88,000
Miscellaneous Public Improvements ..	..	30,000	..	..	12,100	13,400	..	55,500
Irrigation ..	..	..	..	..	..	21,600	..	21,600
Total ..	17,500	1,00,000	76,000	10,000	22,600	85,000	30,000	3,41,100

DETAILED Estimate No. 33-C.—Relief to people employed otherwise than on Relief works.

	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Advances to weavers	2,25,000	50,000	..	2,00,000	50,000	26,000	4,00,000	9,51,000
Do. to cultivators	40,000	80,000	..	50,000	1,00,000	50,000	1,000	3,21,000
Miscellaneous	..	..	..	..	..	..	..	..
Total ..	2,65,000	1,30,000	23,000	2,50,000	1,50,000	76,000	4,01,000	12,95,000

DETAILED Estimate No. 33-D.—Gratuitous Relief.

Gratuitous Relief.	Districts.							Total.
	Ganjām.	Vizagapatam.	Gódvári.	Kurnool.	Bellary.	Anantapur.	Cuddapah.	
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
In Government Institutions	60,000	2,10,000	..	1,00,000	1,04,000	30,000	35,000	5,39,000
At houses of people	3,89,000	1,50,000	27,000	1,50,000	1,00,000	56,000	65,000	9,37,000
Otherwise	1,000	..	..	..	..	2,000	..	3,000
Total ..	4,50,000	3,60,000	27,000	2,50,000	2,04,000	88,000	1,00,000	14,79,000

DETAILED Estimate No. 33-E.—Miscellaneous.

	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Miscellaneous	2,000	..	50	..	..	50	..	2,100

DETAILED Estimate No. 33-F.—Public Works Department Works.

	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Works in charge of the Public Works Department	2,00,000	1,00,000	10,000	14,00,000	14,00,000	4,00,000	8,00,000	43,10,000

DETAILED Account No. 33-G.—Ganjām.

Famine charges debited to departmental heads of account.	Salaries.	Establishments.	Travelling allowance.	Compensation for dearness of provisions and famine batta.	Supplies and Service.	Contingencies.	Total.
1	2	3	4	5	6	7	8
3. Land Revenue—	RS.	RS.	RS.	RS.	RS.	RS.	RS.
General Establishments—							
Deputy Collectors	2,500	300	1,000	..	..	200	4,000
Sub-Divisional Establishments—							
Deputy Tahsildars	500	100	..	..	..	100	700
Revenue Inspectors	350	..	..	..	..	..	350
Taluk Gumastahs	..	..	..	..	..	..	..
Tank Inspectors	..	..	..	..	..	..	..
Village Officers	3,000	..	2,000	..	..	..	5,000
Accountants	..	..	..	..	..	..	..
5. Salt	3,900	..	1,000	..	..	..	4,900
19-A. Law and Justice—Courts of law—							
Special Magistrates	1,500	300	..	..	..	..	1,800
20. Police—							
District Executive Force	2,000	..	..	..	..	..	2,000
24. Medical—							
Additional Medical Officers	2,000	..	..	..	..	..	2,000
32. Miscellaneous	..	..	..	..	..	650	650
Total ..	14,850	700	4,000	..	..	950	20,500

DETAILED Account No. 33-G.—Vizagapatam.

Famine charges debited to departmental heads of account.	Salaries.	Establishments.	Travelling allowance.	Compensation for dearness of provisions and famine batta.	Supplies and Service.	Contingencies.	Total.
1	2	3	4	5	6	7	8
3. Land Revenue—	RS.	RS.	RS.	RS.	RS.	RS.	RS.
General Establishments—							
Special Assistant Collectors	5,200	100	1,000	..	..	200	6,500
Sub-Divisional Establishments—							
Deputy Tahsildars	4,000	..	400	..	..	100	4,500
5. Salt	..	..	..	..	..	..	..
19-A. Law and Justice—Courts of Law—							
Special Magistrates	600	150	..	..	..	..	750
20. Police—							
District Executive Force	2,000	..	..	..	..	..	2,000
24. Medical—							
Additional Medical Officers	2,000	..	..	..	..	..	2,000
Total ..	13,800	250	1,400	..	..	350	15,800

DETAILED Account No. 33-G.—Gódvári.

	RS.	RS.	RS.	RS.	RS.	RS.	RS.
3. Land Revenue—							
General Establishments—							
Deputy Collectors	1,000	..	400	..	..	50	1,450

DETAILED Account No. 33-G.—Kurnool.

	RS.	RS.	RS.	RS.	RS.	RS.	RS.
3. Land Revenue—							
General Establishments—							
Special Assistant Collectors	4,500	..	300	..	..	..	4,800
Deputy Collectors	2,500	310	500	..	..	..	3,310
Sub-Divisional Establishments—							
Deputy Tahsildars	1,700	..	..	..	..	..	1,700
Taluk Gumastahs	..	520	..	..	..	..	520
Accountants	..	600	..	..	..	..	600
20. Police—							
District Executive Force	1,500	..	..	..	..	..	1,500
24. Medical—							
Additional Medical Officers	2,000	..	..	..	..	..	2,000
30. Stationery and Printing—							
Printing charges	..	..	..	..	..	2,000	2,000
32. Miscellaneous	..	..	..	..	..	1,000	1,000
Total ..	12,200	1,430	800	..	..	3,000	17,430

DETAILED Account No. 33-G.—Bellary.

	RS.	RS.	RS.	RS.	RS.	RS.	RS.
3. Land Revenue—							
General Establishments—							
Special Assistant Collectors	9,000	..	400	..	..	..	9,400
Deputy Collectors	2,500	300	700	..	..	..	3,500
Sub-Divisional Establishments—							
Tahsildars	1,600	..	..	..	..	..	1,600
Deputy Tahsildars	1,500	..	..	..	..	..	1,500
Revenue Inspectors	2,200	..	..	..	..	..	2,200
Taluk Gumastahs	..	1,400	..	..	..	..	1,400
Accountants	..	1,800	..	..	..	..	1,800
20. Police—							
District Executive Force	600	..	..	..	..	..	600
24. Medical—							
Additional Medical Officers	2,200	..	..	..	..	5,000	5,000
Sanitation charges	..	..	..	..	..	5,000	5,000
32. Miscellaneous	..	..	..	..	..	..	..
Total ..	19,600	3,500	1,100	..	..	10,000	34,200

DETAILED Account No. 33-G.—Anantapur.

Famine charges debited to departmental heads of account.	Salaries.	Establishments.	Travelling allowance.	Compensation for dearness of provisions and famine batta.	Supplies and services.	Contingencies.	Total.
1	2	3	4	5	6	7	8
8. Land Revenue—							
General Establishments—							
Deputy Collectors	4,000	250	1,800	..	..	400	6,450
Sub-Divisional Establishments—							
Deputy Tahsildars	3,000	800	..	..	..	400	4,000
Revenue Inspectors	1,800	275	..	..	..	50	2,125
Taluk Gumastahs	..	900	..	..	..	..	900
20. Police—							
District Executive Force	1,000	..	..	..	..	..	1,000
24. Medical—							
Additional Medical Officers	2,000	..	..	..	..	200	2,200
Total ..	11,800	2,025	1,800	..	..	1,050	16,675

DETAILED Account No. 33-G.—Cuddapah.

8. Land Revenue—							
General Establishments—							
Special Assistant Collectors	4,200	..	..	..	..	..	4,200
Sub-Divisional Establishments—							
Deputy Tahsildars	2,100	..	..	..	..	..	2,100
Taluk Gumastahs	..	550	..	..	..	..	550
Accountants	..	1,035	..	..	..	..	1,035
20. Police—							
District Executive Force	5,000	..	..	..	..	..	5,000
24. Medical—							
Additional Medical Officers	2,450	..	..	..	..	..	2,450
Extra additional accommodation	..	..	..	..	..	550	550
Total ..	13,750	1,585	..	..	..	550	15,895

DETAILED Account No. 33-G.—Total.

8. Land Revenue—							
General Establishments—							
Special Assistant Collectors	22,900	100	1,700	..	..	200	24,900
Deputy Collectors	12,500	1,160	4,400	..	..	550	18,710
Sub-Divisional Establishments—							
Tahsildars	1,600	..	..	..	..	..	1,600
Deputy Tahsildars	8,800	700	..	..	..	550	10,050
Revenue Inspectors	4,350	275	..	..	..	50	4,675
Taluk Gumastahs	3,000	8,380	2,000	..	..	..	8,380
6. Salt—							
18. General Administration—							
Famine Commissioner	20,600	..	8,000	..	..	100	11,935
Civil Secretaries	9,000	..	..	..	2,000	..	25,600
Board of Revenue, Settlement	..	3,500	..	..	..	..	9,000
Civil Officers of Account and Audit	..	..	..	..	..	4,000	7,500
19-A. Law and Justice—Courts of Law—							
Special Magistrates	2,100	450	..	..	..	..	..
20. Police—							
District Executive Force	12,100	..	..	..	..	..	2,550
24. Medical—							
Additional Medical Officers	12,650	..	..	..	..	..	12,100
Extra additional accommodation	..	..	..	..	..	200	12,850
Sanitation charges	..	..	..	..	..	550	550
30. Stationery and Printing—							
Printing charges	..	..	..	..	..	5,000	5,000
32. Miscellaneous—							
.. ..	..	..	..	..	..	2,000	2,000
.. ..	..	..	..	..	..	8,650	8,650
Total ..	1,16,600	13,000	12,500	..	2,000	19,950	1,64,050

* DETAILED Account No. 33-II.

Losses under heads of revenue.	Relinquish-ments of demands.	Remissions.	Suspension or postponement of revenue.	Other causes—fall in revenue.	Total.
<i>Bellary.</i>					
I. Land Revenue	..	Rs. 5,00,000	Rs. 1,40,000	..	Rs. 6,40,000
III. Salt	..	..	..	..	..
V. Excise	..	..	..	..	..
VII. Customs	..	..	..	..	..
VIII. Assessed Taxes	..	..	..	..	..
IX. Forest	..	..	..	..	..
Other heads to be specified	..	..	..	..	..
Total ..	..	5,00,000	1,40,000	..	6,40,000

<i>Anantapur.</i>					
I. Land Revenue	..	8,00,000	75,000	..	3,75,000
III. Salt	..	..	..	..	..
V. Excise	..	..	..	..	..
VII. Customs	..	..	..	..	..
VIII. Assessed Taxes	..	..	..	..	..
IX. Forest	..	..	..	..	..
Other heads to be specified	..	..	..	..	..
Total ..	..	3,00,000	75,000	..	3,75,000

<i>Total.</i>					
I. Land Revenue	..	8,00,000	2,15,000	..	10,15,000
III. Salt	..	..	..	..	..
V. Excise	..	..	..	4,00,000	4,00,000
VII. Customs	..	..	..	2,40,000	2,40,000
VIII. Assessed Taxes	..	..	..	..	..
IX. Forest	..	..	..	2,00,000	2,00,000
Other heads to be specified	..	..	..	..	..
Total ..	..	8,00,000	2,15,000	8,40,000	18,55,000

* Detailed information is not available for the districts of Ganjam, Vizagapatam, Godavari, Kurnool and Cuddapah.

APPENDIX II.

MEMORANDUM.

33-A.—Salaries and Establishments.

The provision made by the Collector of Bellary is accepted. The Collector of Anantapur has made no provision, while that made by the other Collectors is inadequate, considering the staff already sanctioned and the period for which it is likely to be entertained, i.e., till October next. Under this head are shown only the salaries of the following classes of officers:—

- Taluk Relief officers.
- Special Deputy Collectors solely on famine relief work.
- Tahsildars for loans work.
- Deputy Tahsildars for weavers' relief and fodder depôts.
- Revenue Inspectors for loans.

Establishments.

(a) On relief works.—Only the cost of establishment under the Revenue Department is given. Some of the Collectors have estimated for the establishments under the Public Works Department also, but the figures being incomplete, it is desirable to obtain information from the Public Works Department on that point. The Collectors' estimates under Paymasters have been slightly increased in some cases as they have provided only till the end of September.

(ii) *On village relief inspection.*—Under this head too, the Collectors' estimates have been slightly raised to allow for the continuance of the staff on a reduced scale in October also, and with reference to the establishment already entertained in each district. The Collector of Ganjám had made no provision for the gumstahs who, as shown in his monthly return H, have been entertained in connection with village relief. The omission is now supplied.

(iii) *In poor-houses.*—There are no poor-houses as contemplated in sections 68—73 of the Code, in any of the affected districts at present, nor or any likely to be established. The establishments shown under "poor-houses" by the Collector of Vizagapatam have been omitted.

(iv) *In kitchens.*—The Collectors' estimates have been adopted with but slight additions to provide for some expenditure in October also.

(v) *In Weavers' Department.*—The Collectors' estimates have been raised with reference to the strength of the existing staff and the period for which the relief will have to be provided. This form of relief may have to be provided probably longer than the other kinds of relief, say, till November.

(vi) *Office establishments.*—Under this head is shown only the establishments attached to the Special officers referred to under "salaries" above. The Collector of Bellary gives also the cost of the clerical and audit establishments entertained by the Public Works Department. This information should be obtained from the Public Works Department for all districts. The Bellary Collector's figures have accordingly been modified.

Allowances.—The Collector of Anantapur has made no provision under this head. The omission is supplied and the estimates of other Collectors slightly raised so as to cover the expenditure that may have to be incurred in October also.

Contingencies.—The Collector of Ganjám has made no provision under this head. The omission is supplied and the estimates of other Collectors, except the Collector of Bellary, slightly raised for the same reason as that given under the preceding head. The Collector's estimates for Bellary seem to be sufficient.

33-B.—Works in charge of Civil officers.

The Collectors' estimates have been adopted except in the case of Vizagapatam and Cuddapah.

The Collector of Vizagapatam has provided Rs. 4,00,000 under this head and nothing under 33-F. "Works under the Public Works Department." The relief works in the district have been placed under the Public Works Department, and so the bulk of the provision should be shown under 33-F. The Collector has proposed to start some works under the supervision of the Local Fund staff, in order to relieve the strain on the Public Works Department. A provision of one lakh is enough for this purpose.

The Collector of Cuddapah has made no provision under this head apparently because the relief works are under the Public Works Department. Some expenditure seems, however, to have been already incurred under this head. So, a provision of Rs. 30,000 is made.

33-C.—Relief to people employed otherwise than on relief works.

Advances to weavers.—The Collectors' estimates have been altered in the case of Kurnool, Cuddapah and Bellary in order to provide for the very large access to the numbers on relief, of late.

Advances to cultivators.—The Collectors of Bellary and Ganjám alone have provided for this item of expenditure. For the remaining districts estimates are framed in this office based on the actuals of the past three months.

Other advances.—The Collector of Cuddapah alone has provided a sum of Rs. 5,000 for advances to gosha women. This will have to be treated as gratuitous relief and no provision is necessary for advances other than those to weavers and cultivators.

33-D.—Gratuitous relief.

The Collectors' estimates have been raised in Ganjám, Kurnool and Cuddapah. In Ganjám the Collector estimated the probable number on relief at the end of July to be 50,000, but the number for the week ending 10th July is about 79,000, and this has since risen to 81,000. The provision for Kurnool has also been increased as the number on gratuitous relief is rapidly increasing and has risen from 42,000 to 55,000 during the last week. In Cuddapah too, a small increase to the Collector's estimate has been made with reference to the number now in receipt of gratuitous relief.

33-F.—Relief works in charge of Public Works officers.

The Collectors of Ganjám, Gódvári, Bellary and Cuddapah alone have estimated the expenditure under this head. Even their estimates are inadequate considering the actual expenditure of the past three months and the numbers on works, which at present show a tendency to rise and will in all probability continue to rise for some time longer, except perhaps in Ganjám and Vizagapatam where there have been some good showers recently.

Fresh estimates have therefore been prepared for all the affected districts, and the calculation on which they are based is shown in the annexed statement. It is assumed that the provision made for the present numbers on works for full two months, July and August, will cover also the expenditure that may be incurred on account of the numbers that may still be left on works in September, as the numbers will begin to fall probably from the second or third week of August.

District.	Number of workers.	Cost per month calculated with reference to present prices.	For two months, July and August.	April to June.	Total.	Deduct provision under 33-B.	Balance.	Amount required, say.	Provided by Public Works Department.
Ganjám ..	40,000	Rs. 1,32,000	Rs. 2,64,000	Rs. 54,000	Rs. 3,18,000	Rs. 17,500	Rs. 3,00,500	Rs. 2,00,000	Rs.
Vizagapatam ..	25,000	82,500	1,65,000	75,000	2,40,000	1,00,000	1,40,000	1,00,000	..
Gódvári ..	1,500	4,200	8,400	1,300	9,700	..	9,700	10,000	..
Kurnool ..	140,000	4,62,000	9,24,000	4,80,000	14,04,000	10,000	13,94,000	14,00,000	..
Bellary ..	130,000	4,29,000	8,58,000	5,72,000	14,30,000	22,600	14,07,400	14,00,000	..
Anantapur ..	65,000	1,82,000	3,64,000	1,93,000	5,57,000	85,000	4,72,000	4,00,000	..
Cuddapah ..	90,000	2,97,000	5,94,000	2,94,000	8,88,000	30,000	8,58,000	8,00,000	..

33-G.—Famine expenditure debited to other service heads.

The Collectors' estimates have been adopted generally in the case of the Deccan districts. For Ganjám, the Collector gives only a lump sum which has been distributed in this office roughly among the various sub-heads with reference to the establishments now entertained.

The Collectors of Vizagapatam and Gódvári make no provision under this head and estimates are framed in this office with reference to the establishments now working in the districts.

The pay of the Famine Commissioner, Famine Secretary and establishment has been shown under this head in accordance with Accountant-General's ruling printed in G.O., No. 470, Financial of 1897.

It seems, however, that these officers being specially deputed for famine duty their salaries should be shown under 33-A.

33-H.—Other measures of relief.

Losses under Land Revenue.—Assuming that the current fasli will prove to be a normal one, the losses under land revenue in 1897–98 due to famine will consist of the demand of fasli 1306 which, falling due since the commencement of the official year, were either remitted or suspended. It is only in Bellary and Anantapur that the kists extend to April and May; in the other affected districts all the kists fall due before the end of March. For Bellary the Collector's estimate seems to be approximate, while for Anantapur the Collector has given the total probable remissions of fasli 1306 instead of only that portion of it which, if it were to be collected, would have fallen due only in April and May 1897. The Collector's estimate has therefore been modified. The Collectors of Ganjám and Cuddapah give the probable remissions for the fasli 1306, but as no part of them falls due in the official year 1897–98, they may be disregarded.

Losses under Salt.—No decrease of revenue under this head is anticipated.

Losses under Excise.—The Government has provided for a loss of four lakhs under this head owing to adverse season (vide G.O., No. 703, Financial, dated 9th December 1896). Details for districts are not available, and the Collector of Bellary alone has attempted to forecast the amount.

Losses under Customs.—The Government estimates a loss of Rs. 2,40,000 under this head (G.O., No. 797, dated 19th November 1896). Details for districts are not available.

Losses under Assessed-taxes.—The Collectors of Kurnool and Bellary have estimated the probable losses under this head, but the Board in the Separate Revenue Department has made no provision for such loss in its estimates.

Losses under Forests.—The falling off in revenue under this head in April and May 1897 as compared with the corresponding period of 1896 was Rs. 77,600. The decrease in the year may be put down at two lakhs.