

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 4540

DATED 30 Aug
1897

[Despatch Abstract.]

Recording letter from the Vice Chairman
& Hon. Secy. J. F. C. R. Fund forwarding copy of
instructions to the officer appointed to audit
Charitable Fund Accounts & forwarding copy
of the same with incls. to Mr. S. Soundararaj
Annamalai Aiyar BA

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

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	C No 7743/97						

Revenue (1897) Department.

CURRENT No. 7275

From
The Vice-Chairman &
Honorary Secretary,
J. F. C. R. Fund
No. 1536, Calcutta

2. A copy of the instructions with
enclosures will be forwarded to
Mr. R. Ry. S. Sander rapa ayupjar
and B.A.

Dated 17th August 1897.

Received 9-27-77

Registered

Enclosures

Spare copies: 1 each of the Encls.

The Genuine Count with one set of papers belonging to
Munir S. Goudanaraja Aiyangar and
with papers

SUBJECT

Thoring. Copy of instructions to the officer appointed to audit charitable fund accounts.

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24/9/22

BACK PAPERS.

G.O.	No.	Department.	Date

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Letter No.3484 A dated 6th August 1897, from J. F. Finlay Esq. Simla, to Honourable Mr. H.E.M. James, Calcutta.

" Your demi-official letter No.1333, dated the 20th July 1897. The employment of Deputy Collectors, in every Province in which the Local Government agrees to the arrangement, for the purpose of examining and reviewing the expenditure under the charge of the District Committees of the Indian Famine Charitable Relief Fund, is approved; and the Government of India will raise no objection to the payment to each of the Deputy Collectors of Rs.100/- a month from the Indian Famine Charitable Relief Fund.

The Government expenditure on account of the employment of the Deputy Collectors will be taken as expenditure on famine relief and adjusted in the accounts under the head "33 Famine Relief," and will be Imperial or Provincial according as the orders for the time being make expenditure under that head Imperial or Provincial. "

W. Metcalfe
Treasurer,

n & Honorary Secretary,

Copy of Telegram forwarded 16th August 1897.

To

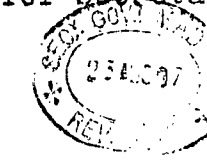
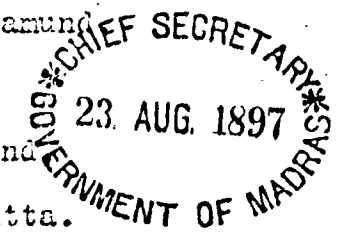
The Chief Secretary to Government,

Ootacamund

From

The Vice-Chairman, I.F.C.R. Fund

Calcutta.



Telegram dated 17th August 1897.

India sanctions cost of Deputy Collectors appointed to audit Charitable Fund accounts being taken as expenditure on Famine Relief and adjusted in accounts under head 33 Famine relief and will be Imperial or Provincial according as orders for time being make expenditure under that head Imperial or Provincial. Trust will be now no delay in appointing your nominee letting him have a clerk and peon. Am sending him necessary instructions under cover to you - and spare copies to you. Kindly deliver.

No. 1536 Copy forwarded by post with compliments. A duplicate set of instructions is enclosed in one of which it is requested that the name of the officer who is appointed may be kindly filled, and which may then be forwarded to him. It is also requested that he may be told to report himself to the Provincial Committee of the I.F.C.R. Fund at Madras at once. A copy of a demi-official letter No. 3484 A from the Secretary to the Government of India Financial Department, is appended. Mr. James understands that a communication will be sent to the Government of Madras direct from the Government of India also.

**Under
separate
cover.
rule*

W Metcalfe
Treasurer,

n & Honorary Secretary,

No. 112.

FROM SIR FRANCIS MACLEAN, K.T., Q.C., Chief Justice of Bengal,
Chairman of the Executive Committee of the Indian Famine Charitable Relief Fund,

To

Dated Calcutta, the 25th January 1897.

SIR,

I AM requested, by the Central Executive Committee of the Indian

Charitable Relief Fund to invite your attention to the proceedings of a public meeting held in Calcutta on the 14th instant, over which His Excellency the Viceroy presided, and at which the Resolutions quoted in the margin were unanimously passed. The proceedings of that meeting have been reported in the public press, and will doubtless have been perused by you. It will be observed that a General Committee, of which you are one of the Vice-Presidents, was appointed at that meeting, with power to appoint an

INDIAN FAMINE CHARITABLE RELIEF FUND.
EXECUTIVE COMMITTEE.

*Vide list annexed.

CHAIRMAN:
The Hon'ble Sir Francis Maclean, Q.C., Chief Justice of Bengal.

The Hon'ble Sir John Woodburn, K.C.S.I.
The Hon'ble the Maharaja Bahadur of Darbhanga, K.C.I.E.
The Hon'ble Mr. H. E. M. James.
The Hon'ble Mr. M. R. Ry. P. Ananda Charin, Rai Bahadur.
The Hon'ble the Nawab of Loharu, C.I.E.
The Hon'ble Rao Saheb Bulwant Rao Bhuskate.
The Hon'ble Mr. P. Playfair, C.I.E.
The Hon'ble Rahimatulla Muhammad Sayani, M.A., LL.B.
The Hon'ble Pundit Bishambar Nath.
The Hon'ble Babu Joy Gobind Law.
The Hon'ble Mr. M. Finucane.
The Hon'ble Mr. A. H. Wallis.
The Ven'ble Welbore MacCarthy, Archdeacon of Calcutta.
Mr. T. W. Holderness.
Raja Peary Mohan Mukerjee, C.S.I.
Mr. S. Finney.

SECRETARY:

Colonel J. W. Otley, C.I.E., R.E.

the Resolutions of the public meeting of the 14th instant.

The Executive Committee will feel grateful if you will take, on the earliest possible date, such measures as you may consider desirable to form a Provincial Committee and Local Committees and Sub-Committees in your Province, in the manner indicated in enclosure B to the Government of India's Resolution, dated 8th January, published in the *Gazette of India* of the 9th instant, a copy of which enclosure is annexed.

2. The Executive Committee would suggest that subscribers should be informed that their subscriptions can be devoted (a) to the needs of all parts of

India which may be distressed, or (b) specially to meet the needs of their own or any other particular province. It is essential that the latter subscriptions should be brought on to the accounts of the Central Executive Committee as a book transaction, and it will be necessary to inform the Central Executive Committee every fortnight of the amounts so subscribed for expenditure in particular Provinces, so as to enable them to decide what amounts should be allocated to each Province from the funds at their disposal for expenditure in India generally. It will not be necessary, however, that cash subscribed for a particular province should be actually transmitted to the Central Executive Committee. But money subscribed to meet the needs of India generally should be remitted to Calcutta and placed to the credit of the Indian Famine Charitable Relief Fund.

3. I desire to invite your attention to the fact that the public meeting of the 14th instant agreed to the organization suggested in the enclosure B to the Government of India's Resolution, dated 8th January (copies of which are annexed), and the Committee think it desirable that District and Sub-divisional Officers should as far as possible be associated with the administration of the funds in their several jurisdictions in order to ensure that funds supplied by private charity shall not interfere with or overlap the operations of Government officers who are responsible for doing all that is necessary to save the lives of the people in tracts in which famine prevails.

4. The only forms of account which the Central Executive Committee think it necessary to propose are those given in the Forms A, B and C. These accounts should be sent to the Honorary Secretary to the Central Executive Committee as soon after the expiration of each fortnight as practicable.

5. Such instructions as may be found necessary for the purpose of giving effect to the scheme adopted by the meeting held on the 14th will doubtless be given by the Provincial Committees.

6. In conclusion, I shall feel greatly obliged if you will inform the Honorary Secretary, Indian Famine Charitable Relief Fund, Calcutta, of the name and address of the gentleman to whom further communications should be addressed.

I have the honour to be,

SIR,

Your most obedient servant,

for Francis M. Maclean, Chief Justice of Bengal,
Chairman of the Executive Committee of the
Indian Famine Charitable Relief Fund.

ENCLOSURE A.

Statement of the objects to which private subscriptions may legitimately be devoted.

GOVERNMENT fully accepts general responsibility for saving the lives of the people in tracts in which famine prevails; and it is essential that private charity, while working side by side with, should not interfere with or overlap the operations which are organised for this purpose. There is, however, ample scope for its exercise in supplementing these operations, in mitigating suffering, and in relieving distress which falls just short of absolute destitution. Especially, private contributions might usefully be expended on the following objects:—

Firstly : *in supplementing the subsistence ration which alone is provided from public funds, by the addition of small comforts, whether of food or of clothing, for the aged or infirm, for the patients in hospitals, for children, and the like.*

As guardian of the public purse, and in view of the magnitude of the calamity, Government is obliged to limit its assistance to what is absolutely necessary for the preservation of life.

Secondly : *in providing for the maintenance of orphans.*

Every famine leaves behind it a number of waifs who have lost or become separated from those who should be responsible for them and for whose maintenance it is necessary to provide till they are of an age to support themselves.

Thirdly : *in relieving the numerous poor but respectable persons who will endure almost any privation rather than apply for Government relief, accompanied as it must be by official enquiry into, and by some kind of test of the reality of the destitution which is to be relieved.*

The feeling of the sacredness of the "purdah" or domestic privacy is intensely strong in India; and it is most difficult for any official organisation to reach, or even to ascertain with certainty the existence of, distress of this nature.

Fourthly : *in restoring to their original position, when acute distress is subsiding, those who have lost their all in the struggle, and in giving them a fresh start in life.*

The peasant cultivator may often thus be saved from losing his holding, through sheer inability to cultivate it, and from sinking to the position of a day-labourer.

ENCLOSURE B.

Sketch of the organisation which is suggested for the collection and administration of private subscriptions.

- (1) A Central Committee, to be termed the Indian Committee for the provision and administration of Charitable Relief, to be established in India. The General Committee to be unlimited in numbers, and nominations of representatives from each Province likely to be affected by famine to be invited.

The General Committee to nominate an Executive Committee consisting of not more than members to undertake the actual administration of the business of the Committee.

The head-quarters of the Committee to be at Calcutta. The functions of the Central Committee will be—

- (a) to receive moneys transmitted from England or other countries, and also moneys that may be subscribed in India for the general purposes of the Committee. The fund so created to be termed "The Indian Famine Charitable Relief Fund, 1897."
- (b) to apportion these moneys between the different Provinces;
- (c) to arrange, in concert with the Government, the system upon which charitable relief is to be applied.

- (2) A Committee to be formed in each Province, which will receive the moneys apportioned to that Province by the Central Committee, and also any moneys subscribed specially to meet the needs of the Province, will distribute these moneys to Local Committees, and will generally direct the action of the Local Committees. The Provincial Committee will act in concert with the Local Government, and will be responsible for seeing that the money allotted by the Central Committee is spent on the declared objects of the Fund and with the approval of the Local Government.
- (3) Local Committees to be formed as the Provincial Committees may determine. The detailed administration of the Relief Funds will be in the hands of these Local Committees acting in concert with the local authorities.
- (4) The collection of money in England to be in the hands of a Committee or other agency which will be set on foot in such manner as the Secretary of State may deem advisable.

FORM A.

PROVINCE OF _____

Cash Account for the fortnight ending _____

RECEIPTS.	Rs.	A.	P.	DISBURSEMENTS.	Rs.	A.	P.
1. Opening balance				Expenditure under heading 1 of enclosure A.			
2. Remittances from Central Committee				Expenditure under heading 2 of enclosure A.			
3. Recoveries (if any) by sale of manufactures and otherwise				Expenditure under heading 3 of enclosure A.			
4. Local subscriptions for expenditure to meet special needs of the provinces				Expenditure under heading 4 of enclosure A.			
				Expenditure			
Total				Total			

FORM B.

PROVINCE OF _____

Statement of Persons receiving Charitable Relief chargeable to the Central Relief Fund for the fortnight ending _____

1. Average daily number of persons receiving relief under heading	I	...
2. Ditto	II	...
3. Ditto	III	...
4. Ditto	IV	...

FORM C.

1. Amount subscribed in the Province for the needs of India generally, and remitted to the Central Relief Committee—

- (a) Up to date of last report : : : : :
 (b) Since date of last report : : : : :

II. Amount subscribed specially for the Province and reported to the Central Relief Committee—

- (a) Up to date of last report : : : : :
 (b) Since date of last report : : : : :

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Indian Famine Charitable Relief Fund.
2 Clive Street.
Calcutta, the 23rd February 1897.

The following is forwarded for information:-
Extract from a letter No 39 dated Allahabad the 19th February 1897,
from the Hon^y Secretary, Executive Committee, N.W. Pro. & W. B. Branch, I.F.C.R. Fund.

2. The preparation of form B is found to be very difficult. Relief is not given daily under any one of the objects of the Fund. Under the first two objects it seems to be given at irregular intervals so far as present information goes. Under the third it generally takes the form of a dole in money once a month or once a fortnight. Under the fourth such expenditure as will be incurred will be incurred once for all in each case and there cannot be any idea of daily relief. I am to suggest a reconsideration of Form B. The figures in the return now submitted under the third heading are, it is understood by my Committee, the number of individuals actually borne on the list of persons in receipt of doles which are intended to last them for some days or a whole month. Possibly it might be well to revise the form in some such manner as this.

I. number of individuals relieved under heading I during the period (no person to be counted more than once.)

II number of orphans on the list of orphans supported by the funds at the end of the period.

III number of persons on the list of lists at the end of the period under heading III

IV total number of payments made during the period under heading IV.

Letter No 225 dated Calcutta the 23rd February 1897 from the Hon^y Secretary, I.F.C. Fund to the Hon^y Secretary, N.W. Pro. & W. B. Branch, I.F.C.R. Fund.
I have the honour to acknowledge the receipt of your letter No 39 dated the 19th Feb^y 97, & to inform you that I read the same before my Committee (who met yesterday afternoon) with special reference to the difficulties in connection with Form B, brought to notice in your second para.
2. I was instructed to inform you that the Central Committee had no objection to your adopting the form of return suggested by you if your Committee prefer it to that originally suggested in the accompanying to Sir F. Maclean's letter to the Vice Presidents of the Fund.

Wm W. Otley
Colonel

To

Hon^y Secretary,

Hon^y Secretary I.F.C.R. Fund.

INDIAN FAMINE CHARITABLE RELIEF FUND.

Circular No. 837.

To

THE HONORARY SECRETARY,

PROVINCIAL COMMITTEE.

Calcutta, 14th May 1897.

SIR,

I have the honour to invite your attention to certain precautions which, from observations made by me while on tour in various provinces, it seems desirable should be taken in order to prevent Government and Charitable relief overlapping, more or less to the detriment of the Charitable Fund, and to suggest that, with the approval of your Committee, the subject may be brought to the notice of District and Local Committees, and of gentlemen engaged in the distribution of our Fund. I may mention at the same time one or two methods of relief which have been observed, or which are under contemplation in different places, in case they may afford useful hints to those occupied in the work of distribution. It will be quite understood that the observations which follow are only offered as suggestions.

Object I.

In regard to one part of Object I, *viz.*, the supply of clothing, there is no fear of a mistake being made, as, except in permanent hospitals, Government do not supply blankets or clothing.

But in supplementing the subsistence ration, a good deal of expenditure is being incurred, which might in some instances be saved.

In some poor-house hospitals, for instance, most of the "medical comforts" considered by the Medical Officer to be usually necessary are treated as part of the Government famine expenditure. At others the Local Committee pay for all of them from the Charitable Fund.

It is desirable that a distinct understanding be come to with the Local Government or Medical Department as to what comforts, *e.g.*, vegetables, milk, rum, are payable as ordinary hospital charges, and which are extras, and that the latter only should be paid for from the Fund.

In some poor-houses the ration supplied by Government is supplemented by additional meals supplied at the expense of the Fund. This is obviously a proper charge on the Fund, but it would be well for the Committee or gentleman who looks after this item of relief, to arrange with the Sub-divisional or other officer responsible for the poor-house, exactly what is to be paid for by Government and what from the Fund, and ask him to enter the particulars in the Poor-house "Order Book". Even then great care will be needed to prevent the two accounts being mixed up. Occasionally the Government rations are very liberal, and in such places any further supplement does not seem necessary. But the principle is that Government is only responsible for a bare ration sufficient to save life. In all cases, the approval of the officer responsible should be obtained to the distribution of the extra comforts. It is undesirable to stint, but it is equally undesirable to be unnecessarily lavish. Able-bodied men, who

have been sent to the poor-house for shirking the relief works, and professional beggars, should not, it is suggested, be given extra comforts, if it is practicable to separate them from the rest.

In this connection it may be also suggested that the employment of respectable attendants, in addition to the ordinary staff, to attend specially upon the sick and emaciated, is a very suitable charge upon the Fund. In one or two places extra attendants, specially chosen, have been employed, whose services in nursing and saving life have been of great value. In others, intelligent inmates of poor-houses paid for by the addition of extra food have been used for the purpose with good results. The providing of really efficient attendance upon the sick and debilitated is a charge which our Fund may most properly meet.

Under Object I, again, it has been ascertained that in one locality the subsistence ration or allowance of all upon gratuitous Government relief was added to by the grant of 1 pice *per diem* all round at the expense of the Fund. Where distress is acute and the subsistence allowance narrow, as may easily happen owing to alterations in the prices of grain, there might not be much objection to doing this on a small scale. Still in a very distressed district it might mean an expenditure of upwards of Rs. 400 a day, and probably no Committee can afford so great an expenditure in a single district. There are about 750,000 people on gratuitous relief, according to the last returns, so that a dole of the kind all round would mean an expenditure of between 3 and 4 lacs a month, which would probably be more usefully spent under Object IV. In another district it was observed that the Fund was being expended upon a number of persons who appeared to be suitable subjects for the receipt of gratuitous relief from Government, because their names had not, for various reasons, been included in the first list that had been made for such relief. Where the responsible Government officer declines to give a person gratuitous relief for good reasons, *e.g.*, that a member of the person's family earns enough to support that person, and the case appears a hard one, the charity of our Fund may usefully intervene. But it is submitted that such cases ought to be quite exceptional. The Government system of gratuitous relief is liberally administered, and there seems no use spending the money of the Fund upon persons who should be on the Government list, unless of course for good reasons, *e.g.*, pending their admission to that list. Without for an instant wishing to tie District Officers and Committees down by hard-and-fast rules, it seems desirable that the Provincial Committees should keep themselves informed of the methods in which the Fund is being spent under Object I.

A very suitable form of relief which costs the Fund very little has been admirably carried out in many places, especially by ladies. They give poor people work—the women the spinning of cotton, or rope-making to the men,—paying them for the work done at a rate which gives them a subsistence wage, the difference between the cost of the raw, and the proceeds of manufactured, material being credited or debited (usually the latter) to the Fund, so that the loss all round is small. To organise such a system, everything depends on the Committee finding individuals with the necessary zeal, leisure and business aptitude. But the further extension of the system is highly desirable, wherever possible, so as to keep in employment persons who are ordinarily accustomed to live by labour at home. Assistance is given in some places to weavers, embroiderers, wood-carvers, basket-makers and the like, either by purchasing their work and sending it to England, or by advancing them materials and paying them sufficient piece-work wages for the fabric. This is far better than giving a monthly dole. As a matter of fact, able-bodied weavers of the common village type often do go on to the Government relief works and it is unnecessary to support them from the Fund when they can get work of that kind.

The formation of cheap grain-shops has been attended with remarkable success in some places, and the money so spent goes a much longer way than if given in doles of money or even of grain. I venture to think this system might be commended to those who have not adopted it.

Object II.

Under Object II it is understood that in time of famine the Government accepts the responsibility of saving the lives of orphans as well as of everybody

else. The Famine Commission Report (paragraph 188) explains this clearly. No one would wish to lay down a hard-and-fast rule in regard to orphans, and the subscribers to the Fund would be the first to deprecate their charity being stinted in regard to these poor waifs and strays. Various methods of treatment have, it is found, been adopted. In some cases they are kept in Government Orphanages at the sole charge of the Government—at others in Government Orphanages as before, but at the sole charge of the Charity Fund. In one or two places it was found necessary at a comparatively early stage of the famine to disperse a large number amongst various private orphanages, for better supervision, or because epidemic disease had broken out amongst them and subsidies are being paid to those orphanages from the Fund. In some districts orphans are kept in the villages which they come from—in the majority, they are collected in Government Orphanages at Head-quarters.

It would be well, therefore, to remember that until the famine ceases, when such orphans as are not adopted will come entirely upon the Charitable Fund (for which purpose it has just been resolved by the Central Committee that a sum must be held by the Provincial Committee in reserve), it is not necessary or desirable to incur any expenditure upon the orphans that would ordinarily fall upon Government. Such items as school-masters, attendants, clothing, milk and comforts in excess of what the Government officers consider needed for the preservation of life, may of course very suitably be given, and this so long as the children are kept in a Government Orphanage, will probably cost much less in the end than making them over to a private orphanage, with a fixed subsidy per head, because if once a child is taken into a private orphanage and cared for there, it becomes practically impossible to remove the child and inequitable to draw the subsidy. If, therefore, as all experience shows, it may be assumed that Government Orphanages are humanely managed, Committees of our Fund should not be active in removing children into private orphanages. The result of such a policy has been that in one province applications have been made for building-grants from the Fund to enable such orphanages to be enlarged, and my Committee strongly object, for many reasons, to any such outlay.

Object III.

Under Object III a good deal of care seems needed to prevent the over-lapping of Government relief in some places. In large towns where strong private Committees have been formed in connection with the District Committee, there is a tendency to take on to the lists of those relieved from the Fund persons who are not purdanishins or of respectable family at all, simply because they were relieved at the outset by private Committees before the Government system of relief was instituted, or else because they come in the way of gentlemen who kindly undertake the distribution of our charity. A plan for preventing this has been adopted in one Province, *viz.*, for the City Committee to estimate the proportion of persons in a town who would ordinarily be relieved by Government as compared with those who are suitable subjects for relief under Object No. III and for the Committee to continue the relief of the whole, the Government paying it a subsidy for the relief of its own poor, thus preventing the Fund from paying for a duty which the Government is willing to undertake, while a double set of relief-machinery is avoided. But the best general rule is that purdanishins and persons of marked respectability (such as in some places are entered in a confidential list) are alone to be relieved from the Fund, the remainder being brought on to the Government list. This applies of course to places where Government is giving gratuitous relief, not to places where the organisation of our Fund is being used to distribute sums locally raised for Object No. III, though not included in the officially distressed tracts.

District and Sub-Committees are often called upon to decide what allowances to make to the more respectable classes who are suffering from privation, and in practice the charity which they administer has been found to vary widely. In some localities if there are outward signs of comfort and a sufficiency of property visible, relief is refused—in others it is given. In one place a wide definition of "respectable classes" is accepted, and they only receive the same dole as persons in receipt of gratuitous relief from Government. In another town a very few special cases are selected and have been granted as much as 7 or 8 annas per head daily. And instances are not unknown (though very rare, it is true) where persons

wholly unworthy have been brought on to the Charitable Lists. Much must of course be left to the judgment of the Chairmen of Committees and their coadjutors, who usually select cases under Object III with the aid of native gentlemen of high character and position, to whose voluntary and onerous labours everywhere a cordial tribute is due. But it would seem desirable not to give the respectable individuals so relieved any sum much in excess of what their ordinary food would cost, and the line should be drawn pretty sharply between those who are really respectable and whose feelings required to be treated with tender consideration and those who really might just as well be in receipt of Government relief—also between the really distressed respectable classes and those who can get on without the charity, though glad enough to receive it.

In many places purdandishins are very glad to accept work, e.g., spinning or embroidery, while families which could not go on to relief works are not in the least above taking tickets for cheap grain-shops.

These remarks are offered mainly in order to ensure the Fund being distributed economically. Charity and economy need not necessarily be antagonistic. The demands upon the Central Committee exceed the supply of money available, even if the Central Committee were to pay out the money as fast as it comes in. And I am painfully aware how urgently more funds are needed in some localities which we cannot give. It is undeniable, on the other hand, that the possession of money to be distributed at discretion stimulates a desire to get rid of it, and a word of caution from yourselves to your District Committees may therefore not be out of place. It may sometimes be noticed that an extra grant simply doubles the list of the recipients of "respectable" relief at once. It will be said of course, that these were worthy of relief before, which may be true very often, but does not necessarily follow.

One special reason why economy under the first three heads is desirable, is that funds for Object IV, one of the most valuable objects to which the Fund can be put are everywhere scanty. And therefore any saving effected from the first three heads, e.g., by taking care that the Government responsibility is utilized to the full as regards orphans and every other class, our Fund only supplementing Government relief, as was intended, and not supplanting it, will give more money to spend on Object IV. No one, indeed, would be in favour of stinting money on the first three objects. These objects were probably even more in the minds of the subscribers than the fourth when they gave their bounty. I only venture to suggest careful economy.

Object IV.

Regarding Object IV, little need be said, except that at the present time it is desirable that the Provincial Committees should be in readiness to distribute at once the funds that have just been allotted, and that although District Committees must exercise their own discretion, it seems better on the whole to pay the relief under this object in cash rather than in kind. In one Province at least the Government has considered this principle of sufficient importance, to enjoin all officers who are assisting in distribution to act carefully up to it. It is scarcely necessary to advise the Collectors or Deputy Commissioners of distressed districts whose services are universally enlisted for spending money upon that object, to have their lists of recipients all ready in time. In the tracts of acute distress I found them all fully alive to that, and I can only regret the false hopes that may have been raised owing to funds being so very insufficient to meet all the deserving cases entered in the Collectors' lists.

A caution might at the same time be given, if your Committee sees fit, to disbursing officers, to take care that, even under this object, relief from the Fund does not interfere with the measures of the Government. For instance, Government holds itself responsible for giving advances or *takavi* to deserving persons who can give security. Such persons, therefore, do not ordinarily want help from the Fund, which should be reserved for those who will practically lose their all without it.

In the case of cultivators it has been ascertained that officers who are going to distribute grants under object IV usually divide them into three categories, as follows:—

- (a) The supply of plough or well-bullocks.
- (b) The supply of seed.

- (c) Assistance in order to maintain the cultivator and his family till the first harvest comes on.

(a) There appears, from what gentlemen in different parts of India have told me, to be a great diversity of opinion as to the grant that should be given for bullocks, and naturally the amount varies with the price of bullocks. Some would pay Rs. 35 or even Rs. 40 for a single bullock. In other districts Rs. 12 for a pair of bullocks, not, of course, of so good a quality, is estimated to be sufficient. In one distressed tract gifts for merely the hire of bullocks are thought of. Others consider it best only to give a portion of the cost of a bullock or pair of bullocks, leaving the cultivator to borrow the rest of the cost. No rule can of course be usefully prescribed. Circumstances may vary greatly in the same district. But these various modes are mentioned, as some are cheaper than others, and it is desirable that the money should go as far as possible.

(b) The cost of seed naturally varies, and in one of the most distressed provinces grants for this purpose are being discouraged, on the ground that the native grain-dealers are certain to procure and advance it, if only to aid the ryots who are already in their debt, to secure a crop and repay them something.

(c) In some very distressed areas, where, owing to winter rains and the existence of fodder, the plough or well-cattle have not been parted with, it is expected that very large numbers of ryots will be assisted by small grants, just sufficient to feed the family till the harvest is ready, on the ground that the seed will be advanced them and all that is necessary is to keep them from selling their bullocks now, and avert actual want of food from the time the ploughing season arrives to the time of harvest. In other provinces, grants are going to be made for cattle and maintenance as well, and sometimes even for seed in addition, and then the money will not go so far.

Officers may, of course, be trusted to exercise their own discretion, but your Committee may think it desirable, with your local knowledge, to give some advice in the matter, so that the Fund may be made use of to restore as many deserving cultivators as possible.

Another mode suggested for expending money under Object IV is the giving of small grants to persons when the relief works are being closed, to tide over the time till they procure employment. The general opinion is that after the rain falls, the relief workers, whether cultivators or labourers, will go away in very large numbers of themselves to their old avocations and not ask for or expect further relief. But in some very wild tracts, where communications are difficult, it may be necessary to close the works rather earlier than in others. In some very distressed districts there may be many so broken as to cling to the relief works to the very last. Properly speaking, persons who hang on the relief works till they are closed are, if unable to support themselves, entitled to gratuitous relief from Government. But a time must come when that is ordered to be stopped, and, as a rule, that time is likely to come before the relief works themselves are put an end to. It might be as well then, if your Committee is of the same opinion, to suggest to officers to reserve a small sum to meet cases such as those alluded to, viz., of persons deprived of Government relief and with no immediate means or employment of their own to fall back upon. Any general all-round grant to everybody who happens to be at the works when they are closed would, of course, be wasteful and quite out of the question.

In regard to artisans who have lost the tools of their craft or have no material with which to begin work again, the prevailing opinion seems to be that not very much will be needed under this head. They may have been on village relief or been aided in keeping up their trade by the fund already. Still in the desirability of settling up the ruined cultivators again, the need of this other class should not, your Committee might possibly like to suggest, be altogether lost sight of.

In one province the Provincial Committee, I believe, contemplates, owing to special circumstances, authorising loans from the Fund, under Object IV, to prevent petty cultivators from being ruined. The conditions of this mode of relief, I believe, are not finally settled. So long as suitable recipients for free gifts are not exhausted, and in most provinces there can be no lack of them, free gifts will probably be preferred to loans, so I need say no more on that subject.

I would only add, in conclusion, that I hope your Committee will kindly see that careful statistics are kept of the numbers relieved under all the four objects, and of the cost of the relief under each head incurred in different districts. Suggestions as regards account-keeping will be found in another letter. But the unfortunate delay which characterises the receipt of returns generally, indicates

that special attention is not given continuously to recording figures of persons relieved, and if care be not taken now, at the end of the famine we shall be unable to show to our subscribers how much good has been done with their generous contributions.

Spare copies of this are forwarded, which might be sent, if this has your Committee's concurrence, to your District Committees for consideration, and for communication to Sub-Divisional and other Committees and to those philanthropic persons who are actually engaged in distributing this Fund.

I have the honour to be,

SIR,

Your most obedient servant,

H. E. M. JAMES,

Vice-Chairman, I. F. C. R. Fund.

INDIAN FAMINE CHARITABLE RELIEF FUND.

Circular No. 817.

To

THE HONORARY SECRETARY,
PROVINCIAL COMMITTEE,

Calcutta, 18th May 1897.

SIR,

Having recently had the advantage of conferring with many Committees and gentlemen engaged in distributing the Indian Famine Charitable Relief Fund, I have the honour to invite your attention to one or two subjects in connection with the administration of our charity, more especially in regard to accounts and returns, a matter in which the Central Committee has a special interest.

2. In the first place, it seems desirable that each Provincial Committee should issue very precise instructions to Committees of every grade, to whom funds are advanced for distribution, regarding the (a) keeping of regular accounts, (b) the insisting, so far as circumstances permit, on regular vouchers for expenditure. I trust it will be possible shortly to arrange for qualified accountants to visit the head-quarters of Provincial and District Committees and audit the accounts, and it is desirable that everything should be in order.

3. It is indeed satisfactory to know that in some places the accounts are kept very carefully. In one large city, for instance, the rule has been made that those to whom advances are given sign receipts for those advances (which under the Stamp Act require no receipt stamp). Every week they produce their accounts showing the sums disbursed, and give those accounts to the Treasurer, to whom they repay the unspent balance; and they draw a further sum when next required. In other places, the repayment of the balance is not insisted on, nor a systematic examination of lists of payments enforced, neither are the lists themselves filed, but the payments, as reported, are simply posted in a Day-book. Again, officers of Government very often kindly undertake to distribute clothing to poor people on the works in poor-houses, and, when their first advance for purchase of clothes is spent, are provided with another. They should be asked invariably to send accounts of their disbursements to the Committee which has advanced them the money. Simple vouchers for the clothing purchased will suffice. If at the end there is any balance of clothing, it will, of course, be disposed of under the orders of the Local Committee. I hope you will agree with me in thinking it should be a general rule that whenever an advance is made, an account of its distribution should be furnished before another advance is made. Receipts from the recipients of doles in grain or money or for clothes are not of course expected. But each disbursing individual must be expected to keep an account, which can be produced when necessary. It is very desirable that the system which is compulsory in the case of Government gratuitous relief, of endorsing on each person's ticket the amount he receives at the time of payment, should be strictly followed in the case of persons in regular receipt of charitable relief.

4. It would be well to invite the Chairmen of District Committees to propose the appointment of a special Honorary Accountant to his Committee, whose duty will be to see that all accounts not only of the District, but of Sub-divisional and other Committees are kept correctly and payments duly vouched for as far as possible. There will usually be a trained accountant at the

head-quarters of the district, who would gladly undertake the work. This will check any tendency to carelessness or waste or confusion at the end, such as must inevitably happen if disbursements are not carefully checked and accounted for at the time. It would not, of course, be necessary for the accounts to go beyond the District Committee, but regularity will be greatly ensured by the concentration of the accounts of a whole district at the head-quarters, where there are practical persons accustomed to deal with accounts.

5. And this leads me to advert to the great and general want of punctuality in rendering accounts of disbursements to the Central Committee. Only three Provincial Committees have made any attempt to comply with the rules on the subject, and even they find it most difficult to obtain accounts from districts. Districts again complain of Local Committees' inaction. One reason, no doubt, is that in the distressed tracts the officers of Government are so harassed by their heavy duties that they have been compelled to leave the accounts of the Fund to take care of themselves, so to speak. I hope I shall not be misunderstood, for I know the trouble taken by many, and I impute inattention even to no one. What I mean is, that not having rules or forms or methods and dates prescribed, and being obliged to trust to the voluntary assistance of members to get the accounts correctly compiled and forwarded, the periodical reports and accounting necessarily suffer. I have, in fact, heard that in one tract even the Accountant General has found it difficult to obtain vouchers for money expended on Government relief. But, after all, the day will come when a full reckoning of what has been done with the Charitable Fund will be required for the information of subscribers and for Government. I suggest, therefore, that if your Committee approves, you should intimate to such District Committees as habitually fail to render accounts or always show an unduly large balance as unadjusted advances, that further funds cannot be given until the sums previously given are accounted for. It is even more important that District and Local Committees should act on the same principle as regards Sub-Committees and Agents actually distributing relief, and I trust that all Chairmen of such Committees will try and act on it.

6. I am quite aware that in some cases Provincial Committees have had the good fortune to obtain the voluntary aid either as Honorary Secretaries or Treasurers of highly skilled gentlemen who may be fully depended upon to look to the accounts of the Provincial Committee itself. Even in the districts I have myself found Treasurers of Committees, many of them non-officials, who are most particular in the keeping of the accounts of the Committees to which they belong. But in spite of this, it seems unlikely that a proper system has as yet been organised, or at any rate got into working order in all of the districts, or the returns to the Central Committee would be more full, punctual and complete.

7. There are two main things, therefore, on which I venture to lay stress:—

The first, as already intimated, is the inviting of the District Officers in the distressed districts to aid you, by kindly endeavouring to get some trained accountant to be Honorary Accountant to the Fund for that district, either as a coadjutor or in subordination to the existing Treasurer, as may be settled locally. Similarly each Local Committee should appoint some one with account experience, whose duty it will be to see that accounts come punctually from those who distribute relief, and who, if they are not submitted, will, as a matter of business, ask for them at once.

The second point is to fix a date for sending in accounts and to insist that when a Sub-Committee or individual has received any money for disbursement, that Sub-Committee or individual shall be bound to send in an account of it, with such vouchers or certificates as the Provincial or District Committee may in each case prescribe, to his Committee, say, on the 1st of each month. If then the Sub-Divisional or Local Committees send in their consolidated accounts to the District Committee by the 4th of the month, there is no reason why the complete reports should not reach your own office a few days later. One great object then is to secure a volunteer trained in accounts for every Committee, large or small, who will undertake the work as a matter of love as well as of business, to fix the dates on which accounts are to be rendered, and adhere to those dates.

I fear it will be an irksome and even distasteful duty for the gentleman who may undertake the work, as he will be compelled to trouble others constantly for their accounts, but it is a duty of the highest importance.

7. It has been represented that it would give far less trouble if monthly accounts were required to be sent in to the Central Committee, instead of once a fortnight. This arrangement should be brought into force with effect from 1st May. Where complete accounts and statistics have not been furnished up to the end of April, one consolidated account should, it is requested, be now compiled and forwarded with the least delay possible.

8. In the administration of a charity vouchers form a great difficulty, and the accounts submitted to Provincial Committees need not be supported by vouchers. Indeed, as a general rule accounts of what each disbursing individual has spent must be accepted without vouchers. But the following vouchers, at any rate, are required in some places by District Committees, and there appears no reason why they should not be insisted upon by District Committees every where:—

For purchase of clothes	The receipt of the vendor.
For distribution of alms to purdahishins and others	Original lists of payments.
For comforts given in poor-houses and hospitals	The receipted bills of the tradesmen supplying the comforts, or a certificate from the Medical Officer in charge.
For assistance given in money or kind under Object IV	The village lists of the recipients, such as the Collector would make if he were advancing takavi.

Occasionally small sums are advanced to officers on tour and others for the relief of urgent cases. Properly speaking, this should seldom occur, as all cases fit for relief are usually relieved either in the village, in the poor-houses or on relief works. But where it is found necessary to give such discretionary allowances, the acknowledgment of the gentlemen disbursing them is all that can be expected, but they should be reminded always to send the number of persons relieved, for inclusion in future returns.

9. My last request is that Your Committee will endeavour, as far as possible, to make sure that all District accounts and figures are tabulated on one uniform system. Sir Francis Maclean's circular of 25th January, as amended by Colonel Ottley's letter No. 225 of 23rd February last, prescribed four simple forms only, in which the accounts of the Provincial Committees should be submitted to the Central Committee. The Central Committee advisedly left it to the discretion of Provincial Committees to fix the forms of accounts to be rendered by District Committees to the Provincial Office, so long as those forms enabled the latter to compile the accounts required by the Central Committee. It is presumed that this has been done long ago. But I beg to point out that specific instructions should also be issued from time to time by Provincial Committees to ensure Districts making up their accounts on the same system. It may often happen, for instance, that money is expended in stocking a cheap grain shop, buying paddy for husking or cotton for spinning, and the net results of the transaction cannot be known for some time. The Provincial Committee should, in such cases, direct that the initial expenditure be finally debited at once, any recoveries being subsequently brought under the appropriate head of receipts in the Central Committee's Form B. If the expenditure can all be shown under one object, it should be debited to that object. Thus cotton and rice (for husking) would be at once debited to Head III, even if looking to the circumstances of some of the people to whom the material is distributed, part of it might suitably come under Object I. But supposing a thousand maunds of rice are bought, partly for husking, partly for stocking a grain shop, partly for grain-doles and partly for seed, then if it is impossible to indicate at once the object to which it mainly belongs, (in which case it can all be debited at once to that object) the cost must be put under the head "Other Expenditure" with such details as may be possible. No subsequent adjustment of expenditure so shown should be made, the object being to keep the accounts as simple as possible. Uniformity in accounting for transactions of the kind is essential, otherwise the returns from

the different districts cannot be reduced to a common measure by the Provincial Committee. Of course, to take again the case of a grain shop, where the grain is purchased or supplied on credit, and the net financial results are known before payment is made, only the net outlay should be shown in the accounts.

10. If in any province the grant of relief under object IV should be sanctioned in the shape of loans, any money so advanced should be entered at once as expenditure under a separate sub-head of object IV, entitled "Loans." And I would take the opportunity of asking that the following details of persons relieved under Object No. IV may be kept.

Cultivators.
Artizans.
Others.

11. I feel sure that the Central Committee may rely on receiving every assistance from your Committee in carrying out these suggestions, and I trust that your Committee will see its way to circulating this, and issuing any subsidiary instructions that it may deem called for. The Central Committee will be very glad to answer any points of doubt that may be referred to them.

I have the honour to be,

SIR,

Your most obedient Servant,

H. E. M. JAMES,

Vice-Chairman; I. F. C. R. F.

INDIAN FAMINE CHARITABLE RELIEF FUND. (CENTRAL EXECUTIVE COMMITTEE.)



Circular No. 1163

To

THE CHAIRMAN OF THE PROVINCIAL COMMITTEE,
INDIAN FAMINE CHARITABLE RELIEF FUND.

DEAR SIR,

I beg to forward copy of a letter which I have addressed to the Government of I am not sure whether the Government will be able to comply with my request, and in that case I would ask you later to kindly let me know what arrangements you think could be made locally for carrying out the duties which I have sketched, and which are of the highest possible importance.

2. Should the Local Government be in a position to lend an officer of the kind, I would propose that the officer concerned should submit the results of his examination of the accounts and statistics in the form of a fully written weekly diary to the Honorary Secretary of your Committee, who will take such action as may seem called for in direct communication with the District Committee concerned, and forward the diary to me with a copy of the instructions that may have been issued. This will enable me to see how the work is being done and rectify, if necessary, any startling discrepancies in system, which would interfere with the ultimate tabulation of the results obtained by the distribution of the Fund.

3. I wish distinctly to say that it is far from my intention to add unnecessary correspondence or to insist on any impossible rigidity of forms or accounts. So long as we are satisfied that the money is being properly spent and that an account of it and of the numbers relieved in different ways is kept, that is all we want, and I do not suppose in practice that either the Provincial, District, or Local Committees will find their work increased to any appreciable extent by the appointment of the officer proposed. Perhaps in some rare cases something wrong in the work may be discovered, which the officer on duty would set right at once. But the fact that that he is going round and looking after accounts and statistics will of itself be of great value in ensuring that no carelessness or omission occurs; and when inattention is discovered, he will at once put matters on a proper footing. I will address you again as soon as I hear from the Local Government. Meanwhile I would ask you to favour me with any suggestion in this matter that may occur to you. If the Local Government cannot help us, can you suggest any way of getting what is wanted done through a private agent?

4. As I find discrepant modes of accounting exist in some quarters for identical items of expenditure, e. g., distribution of fodder, seed-grain and maintenance, I hope shortly to send some forms of tabulation which will assist Honorary Secretaries of Provincial and District Committees in recording and classifying expenditure.

I am,

DEAR SIR,

Yours very truly,

H. E. M. James,

*Vice-Chairman and Honorary Secretary,
Indian Famine Charitable Relief Fund.*

CAMP CUDDAPAH,

9th June 1897.

INDIAN FAMINE CHARITABLE RELIEF FUND.

(CENTRAL EXECUTIVE COMMITTEE.)

To

THE SECRETARY TO GOVERNMENT.

Demi-Official.

MY DEAR SIR,

I venture to enquire if the Government of India can kindly assist the Central Committee of the Indian Famine Charitable Relief Fund in the following matter.

2. At the close of the great Famine of 1876-77 it is well known that a great deal of trouble was found in making up the accounts of the Mansion House Relief Fund expenditure, and I have been told that in many cases money could not be traced. Mr. Digby's book "The Famine Campaign in Southern India" shows that on January 28th, 1878, it was impossible to say how some very large sums distributed to District Committees had actually been expended, and I cannot find any final statement of expenditure in his book.

3. To prevent anything of the kind happening on this occasion, it is proposed that a special officer be appointed in each province to go round the tracts where the Famine Fund has been distributed and ascertain whether the District Committees are keeping proper accounts of their outlay and statistics of persons relieved. I enclose a circular on the subject which was recently sent to Provincial Committees, in the second paragraph of which the subject is adverted to.

3. I consulted the Financial Department of the Government of India, thinking perhaps that they would be willing to allow an officer from the Accounts Department in each province to do what is needed, but in their opinion trained accountants would be out of place for such duty. It has been suggested to me to apply to the Local Governments for an officer of the rank and stamp of Deputy Collector, who would examine the accounts of District and Local Committees. Without insisting on the production of impossible vouchers or the maintenance of an uniformity in forms and procedure, such as cannot be expected where charitable relief is being largely administered by non-official and voluntary agency, the officer selected would see whether, in essentials, care is being taken to obtain an account from every person who actually disburses money, and that figures are recorded showing the number of persons actually relieved under each of the four heads. If this can be managed, it is certain that a great deal of delay and confusion in making up the accounts at the end will be saved.

4. I have the honour, therefore, to enquire whether the Government of India would kindly place on special duty an officer of the kind—a sensible man, who would understand what is required of him. The period of his duty would naturally vary with the area of the distress. But, in order that his work should be effectual, it would be necessary that he should visit every district and several talukas or tahsils in each, and this might involve his employment for several months. In order to economise the time of the special officer it might be well to provide him with one or more trained clerks, who might, when required, travel in advance of him and examine and prepare the local accounts for his inspection.

5. Properly speaking, the duty of appointing such an agent and passing instructions on his reports should devolve on the Provincial Committees, and I hope, if the Government can spare such an officer, that each Provincial Committee will find itself in a position to supervise his proceedings and issue any instructions that may be needed to the District Committees concerned. It seems right, however, that the Central Committee should address the Local Government in the first instance to know whether they would be willing to assist the administration of the fund in the manner proposed. I shall be much obliged, therefore, if, with the permission of the Government of

, you will kindly inform me whether an officer of the kind can be lent, with one or two clerks, and whether, following the example of the Government of India, which has kindly subsidised the Central Committee with a grant for office expenses, the Government of can see its way to meet the expense, so as to avoid our trenching on the Charitable Fund.

4. The Central Committee is quite aware that in some provinces the Government finds it extremely difficult to obtain a sufficiency of competent officers for the administration of the Government's own relief, and that in most places, alongside of the voluntary agency which the Provincial and District Committees have been enabled to enlist for the distribution of the fund, the overtasked officers of Government themselves are taking a leading part in supervising its operations and ensuring that the money is being spent both worthily and economically: It is, therefore, not without some reluctance that this application is made, but I trust the importance will be recognised of taking steps at this stage to prevent any mistakes or confusion, so that subscribers at the conclusion may feel perfectly satisfied that nothing has been left undone to keep the accounts in order and to obtain for their information an accurate statement of the relief that has been afforded by their generous subscriptions. Subscribers may not be always exacting in such particulars, but still a plain business-like statement should be produced at the end, such as would certainly be given in the case of a similar fund in England; and in case of a future famine, subscribers will be satisfied that the expenditure will be properly looked after. I trust therefore that the Government of

will kindly give their best consideration to the matter, and their assistance if possible. With the commencement of the rains and the consequent diminution of relief-workers, it will be more easy to spare a man now than it was a month ago.

5. If an officer of the kind can be lent, I should be much obliged if you will kindly inform me of his name and the date from which his services will be available. I will then send detailed instructions for the conduct of his duties, and communicate with the Provincial Committee as to their relations with him.

I am,

My dear Sir,

Yours very truly,

for H. E. Coll James,

Vice-Chairman, Central Committee,

I. F. C. R. Fund.

CAMI CUDDAPAH,
9th June 1897.

EXECUTIVE COMMITTEE, N.-W. P. AND OUDH.
Indian Famine Charitable Relief Fund.

No. 316 OF 1897.

To THE COLLECTOR
DEPUTY COMMISSIONER OF

Dated Allahabad, the 25th June 1897.

SIR,

I AM directed to forward to you (in a separate cover) two copies of a form of statistical return giving details of the relief operations of the Fund. A return of this nature will be required by the Central Committee of the Fund to be submitted by each Local Committee when the relief operations cease. An indication of the details which will be required was received some time ago from the Vice-Chairman and Honorary Secretary of the Fund, and upon that information the present statement was drawn up and circulated to 10 or 12 districts for report whether it would be possible to give the particulars suggested. There is a general agreement of opinion that the details required by the form can be obtained from the accounts of the Local Committees.

2. With the object of securing the accurate preparation of the final return it has been determined to ask from every district for a preliminary return in this form showing the details of relief up to the end of the current month of June 1897. These returns will be examined and tabulated in the Executive Committee's office, and any inquiries or instructions, which may appear to be necessary in regard to the returns of any district, will thus be completed in good time before it becomes necessary to call for the final return.

3. Wherever it is impossible to give exact figures, approximate figures should be given with a note in the margin that they are only approximate. Some of the operations of relief are of such a nature as to make it difficult to decide under which of the four main headings they fall. Care should be taken as far as possible to put each item of relief under its proper heading. It will of course be unlikely that in any one district there will be entries under every sub-division of the headings. Indeed some of the items of expenditure are believed to have been incurred each in only one district. Further the sub-heading "(ii) relief after the famine" on page 4 under the main heading "OBJECT II. ORPHANS" obviously cannot be filled up in any district at all in this preliminary return for the period ending at the end of this month. It will however have to be filled up in the final return, and is included now so that each Local Committee may be able to see what further information under this heading will be required.

(2)

4. Of the two copies sent one copy should be filled up and retained by the Local Committee for reference and the other should be sent to this Committee before the end of July and if possible by the 20th of that month.

I have the honour to be,

SIR,

Your most obedient servant,

J. W. HOSE,

Honorary Secretary.

District.

I. F. C. R. Fund,
*Statement showing details of relief operations up
to end of 1897.*

OBJECT I.

A.—CLOTHING, BLANKETS, &c., TO PERSONS IN RECEIPT OF GOVERNMENT RELIEF,
WHETHER IN POORHOUSES OR OUTSIDE.

(i) number of persons to whom articles of clothing or blankets were given:—

Number of persons.

(a) the articles being sent from England ...

(b) ditto provided by the Provincial Com-
mittee ...

(c) the cloth or articles being purchased by the Local
Committee or Sub-Committees, or by gentlemen
provided with funds by the Local Committee ...

Total number of persons ...

Rs. a. p.

NOTE.—If possible, state here—

(1) expenditure on clothing, blankets, &c., under (c) above ...

(2) how much of (1) was spent in purchasing from weavers...

(3) how much from petty shopkeepers ...

(4) how much in buying from large cloth-dealers ...

(ii) number of persons, if any, to whom money was given to enable them to
buy clothing ; amount so given, Rs.

B.—OTHER EXPENDITURE IN POORHOUSES.

(i) maintaining poorhouses before Government action began—

Rs. a. p.

(a) amount spent in building and furnishing
poorhouses ...

(b) establishment charges ...

(c) conveying paupers to poorhouses ...

(d) rations and comforts ...

(e) other expenditure (with details) ...

Total ...

NOTE.—If possible, state here—

- (1) length of time during which poorhouse was open
 - (2) total number of persons who came to the poor-house
 - (3) highest number in poorhouse on any one day ...
 - (4) average daily number of inmates
- (ii) provision of "comforts" in Government poorhouses—

	Rs.	a.	p.
(a) cost of milk-supply	...	...	...
(b) purchase of lime juice and similar articles	...	...	...
(c) money distributed for purchase of additional food	...	...	...
(d) other expenditure (with details)	...	...	...

Total

NOTE.—If possible, state here—

- | | | | |
|---|-----|-----|-----|
| (1) length of time during which comforts were provided | ... | ... | ... |
| (2) total number of persons who were provided with comforts | ... | ... | ... |
| (3) average daily number supplied— | | | |
| A with milk ... { children | ... | ... | ... |
| { others | ... | ... | ... |
| B with other comforts ... | ... | ... | ... |

C.—OTHER EXPENDITURE ON PERSONS IN RECEIPT OF GOVERNMENT RELIEF
OUTSIDE POORHOUSES—

- (i) *supplementing the famine wage on relief works—*
- | | | | |
|---|-----|-----|-----|
| (a) total amount so expended | ... | ... | Rs. |
| (b) period during which it was expended | | ... | |
| (c) total number of payments made | | ... | |
| (d) average number each day— | | | |
| <i>A</i> men | | | |
| <i>B</i> women | | | |
| <i>C</i> children | | | |

- (ii) supplementing the Government dole in gratuitous relief—

- | | | | |
|---|-----|-----|-----|
| (a) Total amount so expended | ... | ... | Rs. |
| (b) Period during which it was expended | ... | | |
| (c) Total number of payments made | ... | | |
| (d) Average number per month or fortnight
(according as the dole was monthly or
fortnightly) of persons whose dole was
increased | ... | ... | ... |

- (iii) providing meals for children or aged and infirm persons about relief works—

- | | | | |
|---|-----|-----|-----|
| (a) Total amount so expended | ... | ... | Rs. |
| (b) Period during which it was expended | ... | | |
| (c) Average number for each day— | | | |

A children

B aged persons

<i>C</i> infirm persons	...	...
-------------------------	-----	-----

D.—OTHER RELIEF UNDER HEADING "OBJECT I."

Nature of expenditure.	Period of expenditure.	Amount of expenditure.	Number of persons relieved.	Remarks.

OBJECT II.—ORPHANS.

(i) expenditure during the famine:—

Nature of expenditure.	Period of expenditure.	Amount of expenditure.	Number of orphans.	Remarks.
		Rs. a. p.		
Subsidies to orphanages ...				
Construction of orphanages ...				
Maintenance of orphans in Fund Orphan-ages ...				

(ii) relief after the famine—

(a) number of orphans requiring to be provided for—

(b) where living on 31st October—

(c) ages of orphans—under 1 year—

over 1 and under 3 years—

do. 3 ditto 5 do—

do. 5 ditto 10 do—

do. 10 years—

(d) arrangements made for maintenance till the orphans become self-supporting:

(e) estimated cost of such arrangements ... Rs.

OBJECT III.

A.—SUPPLY OF CLOTHING TO RESPECTABLE POOR, NOT IN RECEIPT OF GOVERNMENT RELIEF.

(i) number of persons to whom articles of clothing were given—

No. of persons.

(a) the articles being sent from England ...

(b) ditto provided by the Provincial Committee ...

(c) the cloth or articles being purchased by the Local Committee or Sub-Committees, or by gentlemen provided with funds by the Local Committee ...

Total number of persons

Rs. a. p.

NOTE.—If possible, state here—

(1) expenditure incurred under (c) above ...

(2) how much of (1) was spent in purchasing from weavers ...

(3) how much from petty shopkeepers ...

(4) how much from large cloth-dealers ...

(ii) number of persons, if any, to whom money was given to enable them to buy clothing ; amount so given, Rs.

B.—PROVISION OF WORK TO RESPECTABLE POOR (other than that shown under heading "Object IV" below, as provided for professional workmen).

(i) work given out, to be returned to the Committee—

(a) nature of work offered ...

(b) number of people supplied with materials ...

(c) cost of materials— Rs.

(d) quantity of finished product returned by them ...

(e) amount paid for their labour— Rs.

(f) amount received by sale of the product— Rs.

(vi) work given out to be sold by the workers—

(b) number of people supplied with materials ...

(c) amount expended Rs.

C.—GRAIN OR COOKED FOOD DOLES TO RESPECTABLE POOR—

(i) period during which this relief was given ...

(ii) number (average, if necessary) of persons in receipt of doles

(iii) rates of the doles	...	...	...
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(iv) at what intervals given

(v) amount expended Rs.

D.—MONEY DOLES TO RESPECTABLE POOR FOR PURCHASE OF FOOD—

(i) period during which this relief was given ...

(ii) number (average, if necessary) of persons in receipt of doles

(iii) rates of the doles

(iv) at what intervals given

(v) amount expended Rs.

E.—OTHER RELIEF UNDER HEADING "OBJECT III."

(7)

.. OBJECT IV.

A.—PROVISION OF EMPLOYMENT TO PROFESSIONAL WORKMEN.

(i) *Work given out, to be returned to the Committee—*

(a) nature of employments assisted

(b) number of people supplied with money or materials

(c) cost of materials (or money advances)— Rs.

(d) quantities of finished products returned by them

(e) amount paid for their labour— Rs.

(f) amount received by sale of products— Rs.

(ii) Assistance in providing materials for work to be sold by the workers—

(a) nature of employments assisted

(b) number of people supplied with materials

(c) cost of such materials— Rs.

(d) number of people who received money gifts

(e) amount of such gifts—Rs.

B.—ASSISTANCE TOWARDS REBUILDING OR REPAIRING OF HOUSES.

(i) number of people assisted

(ii) causes of destruction of houses (fire, want, &c.)

(iii) amount expended Rs.

23. AUG. 1897

- (ii) (roughly) how many for purchase of cattle—

ditto subsistence of cattle—

ditto ditto cultivator and family—

ditto wages to labourers—

(iii) amount of gifts made ... Rs.

(iv) (roughly) how much for purchase of cattle ... Rs.

ditto ditto seed-grain Rs.

ditto subsistence of cattle... Rs.

ditto ditto cultiva-
tor and family ... Rs.

dittò	wages to labourers ... Rs.
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D.—OTHER EXPENDITURE UNDER HEADING "OBJECT IV":—

Nature of expenditure.	Period of expenditure.	Amount of expenditure.	Number of persons relieved.	Remarks.

NOTE.—Here note any further operations that were undertaken, their cost, extent and result.

2, CLIVE STREET,
Calcutta, 29th June 1897.

MY DEAR

We want to give those who have distributed the Fund as little trouble as possible at the end, in supplying us with information as to how the money has been spent. So I send you a copy of a Circular issued by the North-Western Provinces Famine Relief Fund Committee, after consulting a number of experienced Collectors, to explain to District Officers and Local Committees in that Province, the kind of information we shall require, together with a tabular statement drawn up with great trouble by Mr. Hose, showing how the expenditure and statistics of relief of every kind are to be shown. The latter looks a formidable document, but I have been carefully through it with one or two practical men, who say that there will be no difficulty whatever in any clerk filling it up. It appears to me, however, that it would be well to publish a form of the kind for universal adoption, and that it will very materially assist those who have to fill it up, if as many kinds of relief as exist are entered under separate headings. The North-Western Provinces Circular deals with the forms of relief current in that province only, but every province has its own methods of spending the money. For instance, in one place, the Fund purchases bullocks or fodder. It spends money on feeding those bullocks, or it gives away fodder or sells it at a low price. In a second, the Fund relieves petty artisans of all sorts and kinds by advancing materials and paying for the labour spent in making them up. In a third, it grants small sums in cash for the maintenance of cultivators, while preparing their seed-beds for rice. In a fourth, it gives rice for husking, of which a portion may be kept by the worker. Gifts of seed again in some places are given away in kind, and in others in cash. The forms of relief in fact vary exceedingly.

I am, therefore, sending the North-Western Provinces Circular to a few individual men in each province who, I know, will be willing to assist, so as to get the tabular statement overhauled and all additional headings and emendations that may be thought necessary inserted. May I venture to count on your kind assistance, and ask you to go through it carefully, and suggest any additional headings or modifications or amplifications of those already in it, such as will enable you to show clearly all the good that is being done by the Fund in various forms.

And I shall be very glad if you will put any questions on doubtful points that may occur to you. For although we must classify all the expenditure under the Four Objects, it may often be uncertain under which head a particular kind of expenditure should fall. For instance, in some districts, there has been, or at any rate was for some time, no Government gratuitous relief at all, and the Fund relieved, amongst others, numbers of infirm persons of the labouring classes, who would ordinarily have been relieved by Government in their villages, or in poor-houses. Such relief is not the relief of the "respectable poor who will endure almost any privation rather than apply for Government relief." On the other hand, it is not a "supplementing of the subsistence ration which alone is provided from public funds by the addition of small comforts." Practically Object III is the head under which such outlay is always debited, and rightly so, but there may be doubts in the minds of some as to the correctness of this course.

Then, how are the numerous persons who are allowed to buy again at cheap grain-shops to be shown? They too must all come under Object III, and under a separate heading.

Similarly, the purchase of fodder, and its distribution free or at a reduced price to ryots to enable them to save their cattle, properly comes under Object IV, although it is given when the distress is still acute and prevents a man losing his all, rather than "gives him a fresh start in life after losing it." Supposing, again, a man receives relief of three or four kinds, *e.g.*, a lump sum for bullocks, seed and maintenance, also a grant of fodder, and perhaps

articles of clothing besides, ought he to be recorded over and over again as a unit relieved under each head? The answer to that is that as clothing comes under Head I, he must be shown as a separate unit there, but for all the relief under Object IV he should be recorded under one head only, and a note can be added giving approximately the number of persons who received relief under other heads as well. I hope that the Form when issued will be so clear, precise and full, that no question can arise as to the head under which any outlay should be placed, but I shall be glad if as many doubtful points as possible can be raised now, so that all our statistics may be uniform. And if you think that when the Form has been made as perfect as possible any instructions should be printed with it to make it still more clear, I shall be very glad of suggestions as to the nature of the instructions.

I feel that in asking you to undertake the trouble of helping me in this matter I am imposing on an overworked man a task which he would gladly have escaped, but I am sure you will recognise how important the matter is, and that if we can once get the Form into proper shape we shall not only be doing a good turn to every one who sends up figures, but we shall enable every province and district to show clearly the valuable work that has been done by the Fund, of every shape and kind.

I am sending copies of this to the Provincial Secretaries of the Fund telling them that I have addressed you direct. They will probably know other men, whom I have not had the pleasure of meeting on my tours and who would be willing to help me. All opinions will, I hope, be sent to me direct. I will then have the Form properly worked up here and issued generally.

Two spare copies are enclosed of the North-Western Provinces Circular. If you would kindly return one with your emendations or additions, and as many questions as occur to you, I shall be greatly obliged.

Believe me,
Yours Sincerely,

H. E. M. JAMES,

Vice-President and Hon. Secy., I. F. C. R. F.

P.S.—It occurs to me to add that the Form is only intended to be filled up, so far as the Central Committee is concerned, at the end of the Famine. But obviously, as the North-Western Provinces Committee have perceived, it will save an infinity of the trouble at the last, if the figures up to the end of June are worked up in the Form as soon as it is issued and if the same is afterwards done at the end of every month.

INDIAN FAMINE CHARITABLE RELIEF FUND.

ROYAL EXCHANGE BUILDING.

Calcutta, 10th July 1897.

On special duty.

SIR,

The Government of India have been pleased to place your services at the disposal of the Central Executive Committee, for the purpose of auditing on the spot the expenditure from the Indian Famine Charitable Relief Fund in your province, by testing, in different localities, the records of expenditure. I have the honour, therefore, to communicate the following instructions.

2. You are to consider yourself subordinate to the Provincial Committee of and should report yourself to the Secretary of that Committee at the earliest possible date. You should take the first opportunity of placing yourself in personal communication with the Committee, and subject to the directions which follow, you should carry out all instructions which you may receive from their Secretary.

3. Your main duties are to ascertain whether—

- (1) accounts of all outlay have been duly kept and vouchers obtained where practicable;
- (2) whether money from the Charitable Fund has been spent on anything not comprised within the four Objects specified by the Government of India's Resolution of 8th January last, appended to Sir Francis Maclean's Circular No. 17 of 25th January, and especially whether any outlay has been incurred from the Fund which was properly payable by Government;
- (3) whether measures have been taken by the Provincial and District Committees to classify the expenditure properly; and
- (4) whether statistics of persons relieved by means of the Fund have been accurately kept.

4. With reference to the first head of your duties, I invite your attention to my Circular No. 817 of 18th May last, of which (as well as of the documents noted in the margin) a copy is enclosed and which I request may be carefully studied. No auditing of the Provincial Committee's own accounts will be undertaken by you, at any rate for the present. You will, however, ascertain from the Provincial Committee the sums which they have allotted to the different District Committees, or in case the money had been placed at the disposal of a Committee other than a District Committee, the sums so allocated. In some cases a Provincial Committee has placed a lump sum at the disposal of a Commissioner or other officer of Government for allocation. The Provincial Committee's records will show you how far this system of distribution has been adopted and the actual allocation made, by the officers concerned. You will ascertain how much cash has actually been remitted to each District or other Committee and satisfy yourself that the money has been received and

1. Sir Francis Maclean's Circular No. 17 of 26th January 1897, and enclosures.

2. Colonel Otley's letter No. 225 of 23rd February 1897.

3. Circular No. 817 of 18th May 1897.

4. Circular No. 837 of 14th May 1897.

5. Circular No. 1163 of 9th June 1897, with its enclosure (letter to Local Governments, dated 9th June).

6. Demi-official letter of 29th June, with the accompanying North-Western Provinces Circular No. 316 of 1897 and attached tabular statement.

1. Accounts and Vouchers.

credited by that Committee. The only other trouble you need give the Provincial Committee's office is to procure from it copies of any instructions which the Committee have given for the submission of accounts and figures, and find out what arrangements exist at present for expediting them, when in arrears, and tabulating them for the whole province as they come in.

5. You must proceed at the commencement to examine the accounts thoroughly of the Districts which the Provincial Committee may direct, with a view to seeing whether accounts have been duly kept of all money given out for disbursement, and whether, as explained in Circular No. 817, vouchers, or at any rate lists of payments, are required before further advances are made. You will ascertain first of all what the agency is for administering the Fund, i.e., what sub-committees or other disbursing agencies there are, and what their exact arrangements are for disbursing the money and submitting their accounts, and in what way they are subordinate to the District Committee and District Officer. You will see whether any Honorary Accountant has been appointed (whether under that name or not) who systematically indexes and files all the vouchers, so that a complete audit can be obtained at any time, and generally whether proper care is taken by the District or Local Committee to show exactly what has become of the money.

It is not intended that you should go further and ascertain from the actual recipients of Charitable Relief that the sums said to have been paid to them have really been paid. Should any suspicions arise as to the *bona fides* of any payments recorded, or should any money have been returned as expended, for which no accounts have been received, you will note the case in your diary and report it to the head of the district and also to the Provincial Committee for such further enquiry or action as he or they may deem necessary. You will be careful, however, not to raise trivial or merely formal objections.

You will particularly see what arrangements have been made by every District or other Committee whose accounts you examine, to render full and punctual accounts to the Provincial Committee. Should the machinery for doing so appear imperfect, it will be your duty to make written suggestions for an improvement in this respect, noting all such suggestions in your diary. Should you find any serious instance of delay in sending in lists of payments or accounts on the part of Sub-Committees or individuals actually charged with paying out money, you will note that also in your diary, and ascertain as far as you can, the reason for the default, and bring the case to the notice of the Committee concerned, and of the Provincial Committee.

One part of the accounts to which you should pay particular attention is that of money and materials issued to weavers or artificers as an advance to be repaid in kind with a deduction for the labour expended. You should see what checks exist for ensuring the repayment or the authoritative wiping out of the debt, and how the goods returned by the relief worker are brought to account and disposed of.

You must ascertain whether the whole of the local subscriptions have been brought to account, and not treated as if they belonged to a separate fund. Any funds that have passed into the hands of any Local Committee administering grants from the Indian Famine Charitable Relief Fund, from whatever source obtained, must appear in its accounts.

2. Proper application of the Fund.

6. In carrying out object No. 2 of your deputation, you will remember that great latitude is allowed to officers and Committees disbursing money for the relief of distress caused by the Famine, whether from actual failure of crops, from loss of ordinary employment, or from the high prices rendering his ordinary income insufficient to live upon. The distress relieved may in some cases have only an indirect connection with the Famine, but be perfectly legitimate all the same, e.g., where a poor man's house has been burnt down, or swept away by floods, or he has not, owing to loss of crops or employment, or to absence on relief works been able to repair it, and a grant is given to help him. My Circular No. 837 will indicate to you some of the ways in which the Fund may be misspent. It is not meant however, that you should raise objections where money has been *bona fide* spent on relief, even if by strict rule the Relief was debitable to Government. Wandering way-farers, for instance, are often relieved out of the Fund, to prevent them starving till they can reach a poor-house or relief-work, even though they do not properly come under Object III.

You should see however, whether expenditure of any importance is being incurred out of the Fund, which ought not properly to be imposed on it. Where arrangements have been made between the Government and the Committee of the Fund to divide roughly certain classes of relief between them in certain proportions, you will not find it necessary to make any comments upon such arrangements, when they have been carefully thought out and deliberately approved by the Government and the Provincial Committee.

I do not think you are likely to find any case of actual misapplication of the Fund to objects not contemplated by its constitution. You might perhaps find gifts made to persons who do not need them, e.g., for some benevolent or religious objects, other than the relief of the starving, the construction of buildings for local use, e.g., a Dharmasalla, on the plea that it will be useful for housing the poor at any time. Such instances, if found, should be reported, but they are likely to be very rare. The Chairmanship of Committees is generally vested in Government Officers, who are scrupulous in such matters, and the paucity of Funds for real acute destitution is of itself calculated to prevent any waste. Still in one District it has been reported that a large sum was spent on erecting sheds to protect relief workers breaking stones from the sun,—a measure unnecessary for persons who are accustomed to labour in the sun, and who could by working early and late avoid the heat of the day, and it is the duty of the Public Works Officers in charge of works to arrange for shelter-sheds.

3. Classification of outlay.

7. It is very important that in the Provincial Committee's Accounts the expenditure on all kinds of relief should be separately shown, and therefore that the District and other Committees should know how to classify it. My letter of 29th June will show you that as yet we have not laid down any final form for tabulating the outlay. But pending the issue of such a form it should be seen whether Committees are keeping the accounts of outlay under the four Objects separate, and in sufficient detail to enable them, at the conclusion of Charitable Relief-Operations, to fill up such a form as accompanies my letter just referred to.

8. In view of the final report to be made to subscribers, it is also of the utmost importance that along with statistics of outlay under different headings the actual number of persons relieved by the various methods should be given, each person being counted only once. I find from the reports of more than one Provincial Committee, that these figures are most difficult to obtain from District Committees, and you should therefore specially look to this point when examining the records of any Committee. And you should everywhere suggest the keeping of special statements of persons relieved. Where this has not been done already, if the Committee should allege that it cannot now obtain exact figures, it must be asked to make further enquiries and ascertain as nearly as it possibly can, the exact number relieved.

4. Statistics of persons relieved.

9. It may not always be easy for gentlemen administering relief to prevent persons being counted twice (see my letter of 29th June). But this cannot be helped. One principle, however, can be borne in mind, *viz*, only to enter the person to whom relief is paid, even though the money or relief in kind is intended for his family as well. If a family, for instance, is relieved, with an allowance calculated at a certain amount per head for adults and so much more for children, and it is all paid to the head of the family, the family should be entered as a single unit. In the final report an approximate estimate can be easily made of the number of persons indirectly relieved, owing to the principal bread-winner being given a gratuity or allowance. The Central Committee originally contemplated the final list of persons on relief being taken as the number relieved. But you will find that the numbers have varied considerably at different times. You should explain that the figures should be made up of separate individuals or families relieved for each month, whether the relief is administered daily, bi- or tri-weekly, weekly, fortnightly, or monthly. Every addition to the list of the 1st day of the month should be added as a unit, no deduction being made for persons or families struck off till the 1st of the next month, when a new list should be begun. You should see that the returns in Form B, (as modified by Colonel Ottley's letter No. 225, dated 23rd February 1897,) submitted by the District Committees to the Provincial Committees, are compiled on this basis. If any errors have been made you should explain how the

mistake is to be corrected, and request the Committee to send in fresh returns.

10. It may be impossible for you to visit every Sub-division, Taluka, or Tehsil in which District or Local Committees exist. Some to whom these instructions are addressed may not find it possible even to visit every district. But you should visit as many as you can, on the assumption that your deputation will last for three months. You should consult the Chairman or Secretary of the Provincial Committee, who will select those typical districts where the outlay is heaviest in different parts of the province, or where for particular reasons he wishes the accounts examined, and you should thoroughly overhaul the accounts and statistics, in the manner above described. When proceeding to examine the accounts of Sub-divisional or Tehsil Committees, it will be well to do so after consultation with the head of the district, in case he should consider, on account of persistent omission to render accounts or figures, or for any other reason, the work in any particular tract should receive special scrutiny.

11. You will always be careful to remember that the Fund is a voluntary Fund, not a Government Fund, and that a great part of the work, and in some places the entire work in connection with it, is done by private ladies and gentlemen voluntarily, many of whom are cheerfully carrying out a task of great magnitude and no mean responsibility. You would not of course treat individuals like these as if they were paid Government servants, whose accounts you are auditing as an official. But I would particularly enjoin the greatest courtesy and tact in dealing with them; their convenience should be studied as far as possible (as they have their own duties to attend to), and if you find out any mistakes or can suggest any improvements, I trust you will arrange what is necessary with deference and gentleness. One excellent feature that I have frequently noticed is the great economy with which the Fund is being administered, and I beg you will not, for the sake of elaboration of figures, make proposals that would involve the entertainment of numerous clerks. Economy of course may be carried too far. But I found in one district that an Assistant Collector kept and tabulated perfectly all the accounts of the Fund, with the aid of a clerk of his own who received an allowance of only Rs 12 a month, and where much figure-work has to be done, a very small allowance to a clerk will generally suffice for it.

12. Before proceeding on your tour it will be advisable that you should apply to the Chairman or Secretary of the Provincial Committee for a letter of introduction to the leading officers of the Fund in the places which you visit, asking them to put every facility in your way, for carrying out the duties entrusted to you. Spare copies of this will be sent to the Provincial Committees for distribution for the Heads of Districts and Chairman and Secretaries of Local Committees.

13. I beg that you will keep a daily diary of the work you do and the records and accounts you inspect. In this you should record briefly everything that you consider wanting notice, all the errors or omissions found, and the suggestions or instructions which you have given. The diary should be forwarded weekly to the Honorary Secretary of the Provincial Committee, who will pass it on to me, as soon as possible, after taking any action on it that may seem to him or to his Committee desirable. This will enable me to see how the work generally is being done, and, if necessary, refer to the Central Executive Committee on doubtful points. Should you deem it necessary, you can append to your diary copies of any notes, which you consider too long to insert in the body of it.

14. You will need one or two clerks and a peon. If the Government do not supply you with them, you should at once apply to the Provincial Committee for leave to entertain them. I propose recommending an allowance to you of Rs 100 a month from the Fund, in addition to your ordinary pay and allowances.

15. I have conveyed to you in this letter the general scope of your duties for which your services have been placed temporarily by the Government at the disposal of the Authorities of the Famine Fund and endeavoured to illustrate the system on which you are expected to carry them out. But you will recollect that as this Circular is intended for officers who will be appointed in various provinces, the circumstances of which vary, you must work out for yourself the best plan of doing what is required. You will find forms of Charitable Relief varying in different places and every Committee and

Fund a voluntary Fund.

Economy to be studied.

Letters of introduction.

Daily diary.

individual keeping accounts and figures in his or its own way. You must make allowances for all these circumstances, and without aiming at what is impossible, endeavour to carry out the main object of your deputation, viz., to see and report whether the money that is spent from the Charitable Relief Fund has been rightly spent, properly (even though informally) accounted for, and that statistics of expenditure and of persons relieved are kept and tabulated in such a form that, at the end, the results of the Fund's operations can be easily and accurately ascertained.

A copy of this will be sent to the Government and to the Provincial Committee of *Madras* for information.

I have the honour to be,

SIR,

Your most obedient Servant,

H. E. M. JAMES,

Vice-Chairman and Honorary
Secretary, I. F. C. R. F.

CALCUTTA :

The 10th May 1897.

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

189

READ AGAIN G.O., No.
 189

DATED

MENT No.

ENCLOSURES TO O. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

MENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
 IN ORIGINAL.

H.E.—

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

11-1900/187