

# Revenue (1898) Department.

PRESS SERIES.

G.O., No. 153

DATED 15<sup>th</sup> March 1898

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[Despatch Abstract.]

Comm<sup>d</sup> with remarks to the Board of Revenue for information & guidance the Financial Pres: explaining in detail the scope of G.O. No. 133 Fin. of 8-2-97 laying down that all questions relating to famine finance should be dealt with in the Financial Dept.

# BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
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# FURTHER PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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F.  
28  
1,000-11-6-97.

Financial (189 ) Department.

CURRENT No. 393

From

The Financial Dept

Order

No. 33

Dated 15.1.98

Received //

Registered //

Enclosures

Spare copies

SUBJECT.

Suggestions made for  
better  
the regulation of  
famine finance.

15.1.98

# BACK PAPERS.

| G.O. | No.           | Department. | Date. |
|------|---------------|-------------|-------|
|      | 133<br>8.2.97 | Finl.       |       |

# FURTHER PAPERS.

| G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|
|      |     |             |       |

[ G. 53 ]  
230-0-1-98.

Financial Department.



# PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper:—

Again G.O.No.133, Financial, dated 8th February 1897, passing orders in regard to the obtaining and provision of funds for famine relief purposes and laying down the method in which the expenditure already incurred should be dealt with.

Order No.33. dated 15th January 1898.

In paragraph 10 of G.O.No.133, Financial, dated 8th February 1897, it was decided that all questions relating to famine finance should be dealt with in the Financial Department. The procedure in regard to famine expenditure that prevailed during 1897 indicates that there has been serious misapprehension as to the scope of this order and that the Famine Commissioner and Collectors have not sufficiently recognized their positions as controlling authorities. His Excellency the Governor in Council desires therefore to impress on all Collectors that they are primarily responsible as controlling authorities for famine expenditure, and that they must not, except under circumstances of very great urgency, work without grants. The Board of Revenue is responsible for ensuring that grants are obtained by Collectors in sufficient time and that these are properly spent and accounted for. The Financial Department will continue to pass final orders



NOTE: - The following are the

7. The Commission has also received information from the Government of India that the Government of India has decided to grant a concession of 10% in the price of the goods to be supplied to the Government of India.

\_\_\_\_\_

1. The first thing I noticed when I stepped out of the plane was the cold. It was a sharp contrast to the warm, humid air of the tropics. I had heard that the weather in the north was harsh, but I didn't realize just how cold it would be. The wind was biting, and the sun felt like a distant, weak light. I wrapped my coat around myself, feeling a sense of vulnerability. I had never before, and I was alone in a foreign land. The streets were empty, and the buildings looked like giant, silent sentinels. I took a deep breath, trying to steady my nerves. I knew I had to find my way to the hotel, but I didn't know where it was. I looked at my watch, realizing I had no idea of the time. I was lost, and I was alone. I took a step forward, feeling a sense of determination. I had to find my way. I walked down the street, looking for a sign or a person who might be able to help me. I felt a sense of hope, knowing that I was not alone in this world. I was a part of something bigger, and I was going to make it work. I took a deep breath, feeling a sense of peace. I was home.

orders on applications for grants received through the Revenue Department. In cases of urgency where time is of importance, collectors may telegraph direct to the Financial Department, but such telegrams should invariably be supplemented by immediate applications in proper form through the Board of Revenue.

3. The Revenue Department and the Board of Revenue should maintain proper registers of sanctions, both of allotments and expenditure generally and of works and establishments in detail.

3. The Accountant-General and the Minister of Public Works Accounts now submit to Government the actual expenditure of each month early in the succeeding month. These officers will be requested to furnish the Board of Revenue at the same time with a duplicate copy of the statements and the Board will arrange to receive by the 5th of each month telegraphic intimation from Collectors of all affected districts of their probable requirements under each minor head for the current month and the remainder of the official year. These estimates and actuals should be tabulated in the recognized budget forms in the Board's Office and should be submitted, after revision if necessary, to the Revenue Department for transmission to the Financial Department with its remarks. The consolidated estimate should reach the Financial Department by the 10th of the month. By this means the Government will be placed in possession of a revised estimate of famine expenditure each month. The Revenue Department will be requested to issue such instructions as may be considered necessary to make these estimates complete as to the exhibition of numbers on relief and likely to come on relief.

4. The cause of the fluctuating nature of the accounts and estimates furnished by the Examiner, Public Work Accounts, will doubtless be brought to light by the enquiries which have recently been initiated as to the course of Public Works

and the Revenue Department will be required to be prepared to meet the demands of the public for the same. It is also necessary that the Revenue Department should be able to meet the demands of the public for the same. It is also necessary that the Revenue Department should be able to meet the demands of the public for the same.

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expenditure in 1897, but it is essential that the Revenue and Public Works Departments should look into this matter carefully in view of the fact that further detailed instructions are necessary.

5. The Accountant-General will be requested to draw up a definite set of rules for the regulation of Public Finance.

(True Extract)

*M. L. C. M. M.*

For Chief Secretary.

To

- The Revenue Department ✓
- Public Works Department.
- Board of Revenue. (Revenue Settlement)
- Accountant-General.
- Collectors of all Districts.

*15/1/98*

*15/1/98*

# Revenue (1898) Department.

CURRENT No. 1384.

Note  
From

The Chief Secretary,  
Fort St. George

Order

No. 405

Dated 14 Feb

Received 18

Registered 17

Enclosures

Spare copies.

SUBJECT.

Regretting for not having  
sent G.O. No. 33 Final for com  
initiate to the Secretary to Gov  
Rev: Dept.

E.A.  
17.2.98.

# BACK PAPERS.

| G.O. | No. | Department. | Date |
|------|-----|-------------|------|
|      |     |             |      |

# FURTHER PAPERS.

| G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|
|      |     |             |       |

## Government {1898} of Madras. FINANCIAL.

Recd.

Regd.

1898.

Enclosures

Spare copies

*To Fin. Dept*

*Should this not have been sent to Rev Dept for consideration?*

G.O., No. 33, 15th January 1898.

*before issue?*

JANUARY.

*No. 111. 1/18*

*Put up original*

*31. 1. 18*

## Famine Expenditure.

Explaining in detail the scope of G.O., No. 133, Financial, dated 8th February 1897, laying down that all questions relating to famine finance should be dealt with in the Financial Department.

*Recd 31. 1. 98*

## GOVERNMENT OF MADRAS.

## FINANCIAL DEPARTMENT.

READ—again the following paper:—

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

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

ORDER—No. 33, Financial, dated 15th January 1898.

In paragraph 10 of G.O., No. 133, Financial, dated 8th February 1897, it was decided that all questions relating to famine finance should be dealt with in the Financial Department. The procedure in regard to famine expenditure that prevailed during 1897 indicates that there has been serious misapprehension as to the scope of this order and that the Famine Commissioner and Collectors have not sufficiently recognized their positions as controlling authorities. His Excellency the Governor in Council desires therefore to impress on all Collectors that they are primarily responsible as controlling authorities for famine expenditure, and that they must not, except under circumstances of very great urgency, work without grants. The Board of Revenue is responsible for ensuring that grants are obtained by Collectors in sufficient time and that these are properly spent and accounted for. The Financial Department will continue to pass final orders on applications for grants received through the Revenue Department. In cases of urgency where time is of importance, Collectors may telegraph direct to the Financial Department, but such telegrams should invariably be supplemented by immediate applications in proper form through the Board of Revenue.

2. The Revenue Department and the Board of Revenue should maintain proper registers of sanctions, both of allotments and expenditure generally and of works and establishments in detail.

3. The Accountant-General and the Examiner of Public Works Accounts now submit to Government the actual expenditure of each month early in the succeeding month. These officers will be requested to furnish the Board of Revenue at the same time with a duplicate copy of the statements, and the Board will arrange to receive by the 5th of each month telegraphic intimation from Collectors of all affected districts of their probable requirements under each minor head for the current month and the remainder of the official year. These estimates and actuals should be tabulated in the recognized budget forms in the Board's office and should be submitted, after revision if necessary, to the Revenue Department for transmission to the Financial Department, with its remarks. The consolidated estimate should reach the Financial Department by the 10th of the month. By this means the Government will be placed in possession of a revised estimate of famine expenditure each month. The Revenue Department will be requested to issue such instructions as may be considered necessary to make these estimates complete as to the exhibition of numbers on relief and likely to come on relief.

4. The cause of the fluctuating nature of the accounts and estimates furnished by the Examiner, Public Works Accounts, will doubtless be brought to light by the enquiries which have recently been initiated as to the course of Public Works expenditure on famine in 1897, but it is essential that the Revenue and Public Works Departments should look into this matter carefully in view of ascertaining whether further detailed instructions are necessary.

5. The Accountant-General will be requested to draw up a definite set of rules for the regulation of famine finance.

(True Extract.)

A. T. ARUNDEL,  
Chief Secretary.

To the Revenue Department.  
„ the Public Works Department.  
„ the Board of Revenue (Revenue Settlement).  
„ Collectors of all districts.  
„ the Accountant-General.

No. 405. 7/14-2-98.

NOTE FOR THE Revenue Department.

With reference to the note by the Revenue Secretary on the spare copy of G.O.No.33, Financial, dated 15th January 1898, below, enquiring whether that order should not have been sent to the Revenue Department for counterinitials before issue, the G.O. amplified a previous Financial G.O. and dealt chiefly with a matter of procedure in regard to estimates, but it affected the Revenue Department and should have been sent for counterinitials to that Department and it is regretted that this was not done.

*M. H. M. H.*  
Chief Secretary.

388

1

1384

Read. Cus 393/98.

Gobes (Puss)

Communicated to  
the Board of Revenue for information  
and guidance.

2. The consolidated  
abstract monthly statement of  
famine expenditure in each dis-  
trict, called for in para 3 of the  
above Progs: should be prepared  
in the form of No 1 appended  
to this order and submitted to  
Gobes so as to reach <sup>Govt in</sup> the Rev.  
Deptt not later than the 9<sup>th</sup>  
of each month. Arrangements should  
also be made to submit at the  
same time a statement showing  
the average daily numbers of persons  
on <sup>the several</sup> ~~each~~ kinds of relief during  
each of the preceding months, and  
the numbers expected to come on  
relief during the current and  
each of the ~~three~~ succeeding  
months of the year, full explanation  
being given of any large variations  
in the estimated numbers likely to  
be on relief in any month. Further  
reference to the instructions contained  
with ~~orders to magistrates~~ <sup>orders to magistrates</sup> ~~concerning~~

JG  
2.8/2/98.

C22/1  
R. 13  
P. 13/100  
P. 13/100

25/2/98

transmission of ~~sanctions~~ ~~representations~~  
in para 2 of the above order, the Board  
of Revenue should obtain, in the  
forms <sup>Nº 2 & 3</sup> appended, monthly statements  
exhibiting in detail the works in  
progress and the establishments  
entertained or dispensed with during  
the preceding month, and should  
submit <sup>to the</sup> copies of these statements  
for the information of  
the ~~Board~~ ~~Revenue~~ ~~Board~~ by the  
15<sup>th</sup> of each month.

B

*Wk*  
*25/1/18*  
*25/1/18*

20

The Board of Rev. (sett).

Copy to the Fin Dept.

W.S.  
21.2.98.

note. Please see para 4 of Fin order. It  
is thought that the result of the <sup>enquiries</sup> ~~enquiries~~  
instituted may be awaited.

W.S.

Let Submit "yes" Reports  
have been called for p70.

(1) H. J.  
(2) La H. Bliss

What of them could  
be substituted for it?  
JG

C. 29/1/18  
R. 10  
P. 10/1/18

<sup>100/4</sup>  
With reference to para 2 of  
the Financial order  
a register of sanctioned  
allowments will be  
maintained in this Dept.  
The monthly statements  
in forms 2 & 3 which we  
now are calling upon the  
Bd to submit will  
keep this Dept informed  
of the course of expenditure.

It is a nice looking  
scheme on paper. But  
the system under which  
the Rev Officer acting  
as paymaster on work  
under the P. W. D. get  
~~money under the imprest~~  
system are imprest  
how ever and are supposed  
to get money only by  
renewing their imprests  
is <sup>apparently</sup> the secret of the  
confusion which has  
resulted, & which probably  
lead to confusion again.  
If this has to be adminis-  
tered on a large scale.

*Wk*  
*25/2/18*

H.M.

The Fin. O. 15-1-98  
was not sent to this Dept  
before issue, as it ought to  
have been. The Fin. Dept. has  
admitted that this was  
an oversight (No 405 D 14/2/98)

The Order directs this Dept  
to maintain a "proper register  
of sanctions, both of allot.<sup>ts</sup> &  
"expense generally, & of works  
"established in ~~good~~ detail"

It also requires collectors also  
to send emergent applications  
for money to Fin. Dept. This  
I think sh<sup>d</sup>. have been to Res.  
Dept. The Fin. Dept. cannot  
give any famine money for  
famine without consulting

this Dept. & ascertaining whether  
the application is one that  
ought to be granted. (I don't know that there is any  
particular of objects in Fin.)

Admiss<sup>ible</sup> such applications having lists of those minor ~~with~~  
will have to be sent from which ~~Colrs~~ are authorized to inter-  
tain, but the R<sup>d</sup>. should have such  
lists, I think, as it cannot control

If ~~applied~~ the telegrams were ~~sent~~ by ~~Colrs~~  
add. to Res., ~~and~~ the Fin.

This will be  
best Wd

I think the direction to  
Comm. to Telegraph to ~~sent~~  
in the Financial Dept  
is wrong, & that they sh<sup>d</sup>. be  
told to Telegraph to ~~sent~~  
in the Revenue Dept. This  
point sh<sup>d</sup>. be reconsidered. It  
is obviously in accordance with  
the practice of the p<sup>re</sup> that the  
telegrams sh<sup>d</sup>. be received in  
the Res. Dept., & it would not  
obviate delay if they are  
received in the Financial Dept.

It will be convenient  
for us to keep detailed lists  
of establishments. The want  
of them caused hesitation &  
delay several times last  
year.

JG

28/2/98

Yr. ~~log~~ as they are rather  
requiring Govt. sanction. I

don't know that there is any  
particular of objects in Fin.  
having lists of those minor ~~with~~  
which ~~Colrs~~ are authorized to inter-  
tain, but the R<sup>d</sup>. should have such  
lists, I think, as it cannot control

If ~~applied~~ the telegrams were ~~sent~~ by ~~Colrs~~  
add. to Res., ~~and~~ the Fin.

Dept. w<sup>d</sup>. not be troubled  
with applications which  
are rejected in this  
Dept. on admin<sup>istrative</sup> grounds. Besides  
and I feel principle such  
telegrams sh<sup>d</sup>. be addressed  
to the Admin<sup>istrative</sup> Dept. concerned.

For am I sure of  
the utility of the maintenance  
in this Dept. of detailed lists  
of estab<sup>ts</sup> in famine work.  
This is for the Fam. Com<sup>mission</sup>.  
or the Board who are in  
executive charge. Where  
detailed estab<sup>ts</sup> require  
Govt. sanction they come  
to us, but where such  
sanction is not needed  
we it seems enough to if  
we have the totals.

There is no objection to  
our keeping i.e. compiling  
the sanctions that pass  
through us, but I can see  
particular  
no advantage in having  
details of estab<sup>ts</sup>. Indeed  
however it is properly m<sup>aintained</sup>

the Finl. Dept. to ~~be~~ maintain registers of sanctions & to keep this Dept. informed when they are exceeded or in danger of being so. Our duty is, ~~advising~~, to take care that sanction is not given for unnecessary or improper expenditure, or that application is made in due time for ~~disburse~~ money required to relieve distress.

A draft is however put up on the lines of the Fin. D.O. The above remarks affect only the particular ~~part~~ B in the draft.

27/4/98

As to works, I think Govt. Hds. have lists of them, showing the no. employed. But I don't know that Govt. need the details in form 2, though the Hds. should have them to enable it to ~~be~~ ensure disbursement over the provision of funds.

HS  
2/3/98

U.S.  
Please revise the draft for the reference to the Financial Member's suggestions & I shall then send it to H.O. for approval 27/3/98

See a revised draft is put up below.  
1. A register of establishments sanctioned by Govt. with the maintenance of this office works & the no. on them, & 2. as regards works & the no. on them, it is proposed to get the information in the form of a separate list. The particulars are furnished with the list in a book and the list is 27/3/98

Print. not final  
to be made at once  
15-3-98

To Fin. Dept for concurrence  
Please see notes.  
3/3/98

Head G.O. No. 33 Bin. of 15.1.98.  
(C.No. 392)

Order (Press) No. 155 of 15th Mar. 1898

Communicated to the Board of Revenue for information and guidance. The instructions contained in the concluding sentence of para 1 of the Proceedings read above will, however, be modified to the extent that the telegraphic applications from Collectors in urgent cases should be addressed to the Revenue, and not to the Financial, Department.

2. The consolidated abstract monthly statement of famine expenditure in each district, called for in para 1 of the Proceedings, should be prepared in Form No. 1 appended to this order and submitted so as to reach Govt in the Revenue Department not later than the 9th of each month. Arrangements should also be made to submit, at the same time, a statement showing the average daily number of persons on the several kinds of relief during each of the preceding months, and the numbers expected to obtain relief during the current and each of the ~~xxxxxxx~~ succeeding months of the

year, full explanation being given of  
any large variations in the numbers  
estimated as likely to be on relief in  
any month. In districts in which relief  
measures are in progress, the Collectors  
should be instructed to include in their  
fortnightly narratives taluqwar details  
of the works open and the average daily  
number of persons attending each work  
during the fortnight. Further, with  
reference to para 2 of the above Procs.  
the Board of Revenue should obtain from  
Collectors and maintain, in Forms Nos.  
2 and 3 appended, statements exhibiting  
in detail the works in progress and the  
<sup>special</sup> establishments entertained or dispensed  
with in each month

MR  
3/3/88

MR  
14.3.98

The Board of Revenue (in Area)  
" Financial Department.

50  
3

To the Fin. Dept for counter-initial

## Government (1898) of Madras. REVENUE.

Dept.

Recd.

Regd.

} 1898.

Enclosures

Spare copies

G.O., No. 155, 15th March 1898.

MARCH.

### Famine Finance.

Communicating with remarks to the Board of Revenue, for information and guidance, the  
Financial Proceedings explaining in detail the scope of G.O., No. 133, Financial, dated 8th  
February 1897, laying down that all questions relating to — should be dealt with in the  
Financial Department.

## GOVERNMENT OF MADRAS.

## REVENUE DEPARTMENT.

READ—the following G.O., No. 33, Financial, dated 15th January 1898 :—

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

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

Order—No. 33, Financial, dated 15th January 1898.

In paragraph 10 of G.O., No. 133, Financial, dated 8th February 1897, it was decided that all questions relating to famine finance should be dealt with in the Financial Department. The procedure in regard to famine expenditure that prevailed during 1897 indicates that there has been serious misapprehension as to the scope of this order and that the Famine Commissioner and Collectors have not sufficiently recognized their positions as controlling authorities. His Excellency the Governor in Council desires therefore to impress on all Collectors that they are primarily responsible as controlling authorities for famine expenditure, and that they must not, except under circumstances of very great urgency, work without grants. The Board of Revenue is responsible for ensuring that grants are obtained by Collectors in sufficient time and that these are properly spent and accounted for. The Financial Department will continue to pass final orders on applications for grants received through the Revenue Department. In cases of urgency where time is of importance, Collectors may telegraph direct to the Financial Department, but such telegrams should invariably be supplemented by immediate applications in proper form through the Board of Revenue.

2. The Revenue Department and the Board of Revenue should maintain proper registers of sanctions, both of allotments and expenditure generally and of works and establishments in detail.

3. The Accountant-General and the Examiner of Public Works Accounts now submit to Government the actual expenditure of each month early in the succeeding month. These officers will be requested to furnish the Board of Revenue at the same time with a duplicate copy of the statements, and the Board will arrange to receive by the 5th of each month telegraphic intimation from Collectors of all affected districts of their probable requirements under each minor head for the current month and the remainder of the official year. These estimates and actuals should be tabulated in the recognized budget forms in the Board's office and should be submitted, after revision if necessary, to the Revenue Department for transmission to the Financial Department, with its remarks. The consolidated estimate should reach the Financial Department by the 10th of the month. By this means the Government will be placed in possession of a revised estimate of famine expenditure each month. The Revenue Department will be requested to issue such instructions as may be considered necessary to make these estimates complete as to the exhibition of numbers on relief and likely to come on relief.

4. The cause of the fluctuating nature of the accounts and estimates furnished by the Examiner, Public Works Accounts, will doubtless be brought to light by the

enquiries which have recently been initiated as to the course of Public Works expenditure on famine in 1897, but it is essential that the Revenue and Public Works Departments should look into this matter carefully in view of ascertaining whether further detailed instructions are necessary.

5. The Accountant-General will be requested to draw up a definite set of rules for the regulation of famine finance.

(True Extract.)

(Signed) A. T. ARUNDEL,  
Chief Secretary.

To the Revenue Department.  
„ the Public Works Department.  
„ the Board of Revenue (Revenue Settlement).  
„ the Collectors of all districts.  
„ the Accountant-General.

ORDER—No. 155, Revenue, dated 15th March 1898.

Miscellaneous.

Communicated to the Board of Revenue for information and guidance. The instructions contained in the con-

cluding sentence of paragraph 1 of the Proceedings read above will, however, be modified to the extent that the telegraphic applications from Collectors in urgent cases should be addressed to the Revenue, and not to the Financial, Department.

2. The consolidated abstract monthly statement of famine expenditure in each district, called for in paragraph 3 of the Proceedings, should be prepared in Form 1 appended to this order and submitted so as to reach Government in the Revenue Department not later than the 9th of each month. Arrangements should also be made to submit, at the same time, a statement showing the average daily number of persons on the several kinds of relief during each of the preceding months, and the numbers expected to come on relief during the current and each of the succeeding months of the year, full explanation being given of any large variation in the numbers estimated as likely to be on relief in any month. In districts in which relief measures are in progress, the Collectors should be instructed to include in their fortnightly narratives talukwar details of the works open and the average daily number of persons attending each work during the fortnight. Further, with reference to paragraph 2 of the above Proceedings, the Board of Revenue should obtain from Collectors and maintain, in Forms 2 and 3 appended, statements exhibiting in detail the works in progress and the special establishments entertained or dispensed with in each month.

(True Extract.)

(Signed) G. S. FORBES,  
Ag. Secretary to Government.

To the Board of Revenue (Revenue Settlement).  
„ the Financial Department.

Exd. W. D'Moss.

50 Copies.

[Appendix

| Name and character of the work. | Estimate for the work. | Allotments of funds made in respect of the work. | Actual expenditure on the work during the preceding months. | Probable expenditure on the work during the current month. | Total expenditure on the work. | Amount of further grant, if any, required for the work. | Remarks. |
|---------------------------------|------------------------|--------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------|--------------------------------|---------------------------------------------------------|----------|
|                                 |                        |                                                  |                                                             |                                                            |                                |                                                         |          |

| Detailed Account No. 33-A.                               |               |                  |              |           |         |                        |                           |                              |
|----------------------------------------------------------|---------------|------------------|--------------|-----------|---------|------------------------|---------------------------|------------------------------|
| 1. Salaries and Establishments.                          | Relief camps. | Village circles. | Poor-houses. | Kitchens. | Others. | Total for the month of | Total in previous months. | Grand total up to the end of |
| <i>Salaries.</i>                                         |               |                  |              |           |         |                        |                           |                              |
| Salaries of superior officers (sections 40, 53 and 55) — |               |                  |              |           |         |                        |                           |                              |
| Taluk relief officers ( ) ...                            |               |                  |              |           |         |                        |                           |                              |
| Special Civil officers on large works ( ) ...            |               |                  |              |           |         |                        |                           |                              |
| * Special Deputy Collectors ..                           |               |                  |              |           |         |                        |                           |                              |
| Other Special officers                                   |               |                  |              |           |         |                        |                           |                              |
| Total ...                                                |               |                  |              |           |         |                        |                           |                              |
| <i>Establishments.</i>                                   |               |                  |              |           |         |                        |                           |                              |
| (i) On relief works (Form H)—                            |               |                  |              |           |         |                        |                           |                              |
| Supervisors ( ) ...                                      |               |                  |              |           |         |                        |                           |                              |
| Overseers ( ) ...                                        |               |                  |              |           |         |                        |                           |                              |
| Sub-overseers ( ) ...                                    |               |                  |              |           |         |                        |                           |                              |
| Superintendents ( ) ...                                  |               |                  |              |           |         |                        |                           |                              |
| Paymasters (30) ...                                      |               |                  |              |           |         |                        |                           |                              |
| Menial servants ( ) ...                                  |               |                  |              |           |         |                        |                           |                              |
| * * *                                                    |               |                  |              |           |         |                        |                           |                              |
| Total ...                                                |               |                  |              |           |         |                        |                           |                              |
| (ii) On village-relief inspection—                       |               |                  |              |           |         |                        |                           |                              |
| Circle inspectors (70) ...                               |               |                  |              |           |         |                        |                           |                              |
| Gumastahs ( ) ...                                        |               |                  |              |           |         |                        |                           |                              |
| Peons ( ) ...                                            |               |                  |              |           |         |                        |                           |                              |
| Menials ( ) ...                                          |               |                  |              |           |         |                        |                           |                              |
| (iii) In poor-houses (sections 40, 73 and Appendix V)—   |               |                  |              |           |         |                        |                           |                              |
| Special medical subordinates ( ) ...                     |               |                  |              |           |         |                        |                           |                              |
| Superintendents (50) ...                                 |               |                  |              |           |         |                        |                           |                              |
| English writers ( ) ...                                  |               |                  |              |           |         |                        |                           |                              |
| Hospital writers ( ) ...                                 |               |                  |              |           |         |                        |                           |                              |
| Storekeepers ( ) ...                                     |               |                  |              |           |         |                        |                           |                              |
| Mess gumastahs ( ) ...                                   |               |                  |              |           |         |                        |                           |                              |
| Orderlies ( ) ...                                        |               |                  |              |           |         |                        |                           |                              |
| Gate-keepers ( ) ...                                     |               |                  |              |           |         |                        |                           |                              |
| Warders ( ) ...                                          |               |                  |              |           |         |                        |                           |                              |
| Cooks ( ) ...                                            |               |                  |              |           |         |                        |                           |                              |
| Sweepers ( ) ...                                         |               |                  |              |           |         |                        |                           |                              |
| Scavengers ( ) ...                                       |               |                  |              |           |         |                        |                           |                              |
| Water-carriers ( ) ...                                   |               |                  |              |           |         |                        |                           |                              |
| Head constables ( ) ...                                  |               |                  |              |           |         |                        |                           |                              |
| Constables ...                                           |               |                  |              |           |         |                        |                           |                              |
| (iv) In kitchens (Appendix IV)—                          |               |                  |              |           |         |                        |                           |                              |
| Superintendents ( ) ...                                  |               |                  |              |           |         |                        |                           |                              |
| Warders ( ) ...                                          |               |                  |              |           |         |                        |                           |                              |
| Cooks ( ) ...                                            |               |                  |              |           |         |                        |                           |                              |
| Water-carriers ( ) ...                                   |               |                  |              |           |         |                        |                           |                              |
| Scavengers ( ) ...                                       |               |                  |              |           |         |                        |                           |                              |
| (v) In grain depôts—                                     |               |                  |              |           |         |                        |                           |                              |
| * * *                                                    |               |                  |              |           |         |                        |                           |                              |

\* When employed exclusively on Famine relief.

## Detailed Account No. 33-A.—cont.

| 1. Salaries and Establishments.                                                                                                                                                                                                       | Relief<br>camps. | Village<br>circles. | Poor-<br>houses. | Kit-<br>chens. | Others. | Total<br>for the<br>month<br>of | Total<br>in<br>previous<br>months. | Grand<br>total up<br>to the<br>end of |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------|------------------|----------------|---------|---------------------------------|------------------------------------|---------------------------------------|
| <i>Establishments—cont.</i>                                                                                                                                                                                                           |                  |                     |                  |                |         |                                 |                                    |                                       |
| (vi) In tools' sheds —<br>* * * ( ) ...                                                                                                                                                                                               |                  |                     |                  |                |         |                                 |                                    |                                       |
| (vii) In weavers' department<br>(Appendix VII)—                                                                                                                                                                                       |                  |                     |                  |                |         |                                 |                                    |                                       |
| (a) Appraising department—<br>* * * ( ) ...                                                                                                                                                                                           |                  |                     |                  |                |         |                                 |                                    |                                       |
| (b) Paying department—<br>* * * ( ) ...                                                                                                                                                                                               |                  |                     |                  |                |         |                                 |                                    |                                       |
| (c) Stock-keeping depart-<br>ment—<br>* * * ( ) ...                                                                                                                                                                                   |                  |                     |                  |                |         |                                 |                                    |                                       |
| (viii) Office establishments (in<br>detail—<br>* * * ( ) ...<br><i>Arical Establt.</i><br>Audit establishment—<br>* * * ( ) ...<br>Servants ... ..<br>Scavengers, &c. ... ..<br>Total ..                                              |                  |                     |                  |                |         |                                 |                                    |                                       |
| <i>Allowances.</i>                                                                                                                                                                                                                    |                  |                     |                  |                |         |                                 |                                    |                                       |
| Travelling and tentage allowance<br>of officers ... ..                                                                                                                                                                                |                  |                     |                  |                |         |                                 |                                    |                                       |
| Travelling and tentage allowance<br>of establishments ... ..<br>Total ...                                                                                                                                                             |                  |                     |                  |                |         |                                 |                                    |                                       |
| Contingent expenses (in detail)—<br>Tools, treasure chests; cooking<br>utensils, eating vessels, baskets,<br>&c.; repairs to sheds, fences,<br>&c.; blankets; cloths, &c.<br>(section 42) ... ..<br>Firewood, &c. ... ..<br>Total ... |                  |                     |                  |                |         |                                 |                                    |                                       |
| Grand Total, Salaries, Establish-<br>ments, &c. ... ..                                                                                                                                                                                |                  |                     |                  |                |         |                                 |                                    |                                       |

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