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Government {1897} of Madras. FINANCIAL.

Recd.

Regd.

1897.

Enclosures

Spare copies

G.O., No. 400, 15th May 1897.

MAY.

Famine—Scrutiny of the District Accounts.

Requesting the Revenue Department to scrutinize the district accounts in communication with the Board of Revenue and the Accountant-General, and to intimate how far the collections under certain heads have been affected by the famine; and directing the Accountant-General to include statistics for the heads IX. Forest and X. Registration in future monthly statements.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From the Accountant-General, No. B.K.H.—10, dated 14th April 1897, forwarding statement of the receipts under the principal heads of Revenue for March 1897.

ORDER—No. 400, Financial, dated 15th May 1897.

The Revenue Department will be requested to scrutinize the district accounts in communication with the Board of Revenue and the Accountant-General, and to intimate, at an early date, how far the collections under the heads I. Land Revenue, IV. Stamps and V. Excise have been affected by the famine.

2. The Accountant-General will be requested to include statistics for the heads IX. Forest and X. Registration in future monthly statements.

(True Extract.)

Chief Secretary.

To the Revenue Department.
" Accountant-General.
" Board of Revenue.

Exd. A. Raitt.

[G.]
26
1,000-14-12-06.

80,400 Rs. 15th May 97

C. No.

1250.

Sent down to Press to be printed

3 H. E. THE GOVERNOR.

SUBJECT.

1 THE HON'BLE MR. BLISS, C.I.E. ✓

2 THE HON'BLE MR. GROSE, C.I.E. ✓

Accounts—1896-97
Principal heads of Revenue

FOR ORDERS.

As compared with the latest estimates, the preliminary accounts under the principal heads of revenue for 1896-97 show good results except under Land Revenue (Local), Salt (Imperial), Stamps, Provincial rates (Local), Customs (Provincial) and Forests as will be seen from the following table :—

Principal Heads of Rev.	Accounts				1896-97				
	1892-93	1893-94	1894-95	1895-96	Budget Estimate	January Estimate	February Estimate	Revised Estimate	Actuals
I. Land Revenue { Impt and Prov'l	504.99	528.78	535.13	532.65	538.00	506.00	506.00	496.42	501.76
Local	10.80	*5.29	*20.10	26.48	22.17	24.77	24.77	24.35	23.28
II. Salt { Impt	170.43	161.63	177.95	198.14	180.29	178.12	170.76	169.75	168.05
Prov'l	1.69	1.35	1.58	1.61	1.71	1.24	1.24	1.24	1.36
III. Stamps.	73.64	74.32	78.73	79.67	79.80	79.50	79.80	79.50	79.41
IV. Excise.	121.11	128.75	136.72	143.84	144.50	148.22	147.50	148.00	148.89
V. Provincial rates (Local)	91.27	67.82	72.53	80.16	75.68	77.77	75.77	76.35	74.43
VI. Stamps { Impt	16.10	16.94	36.76	39.82	38.56	35.79	35.79	35.79	38.8.
Prov'l	.44	.48	.57	.83	.76	.70	.70	.70	.67
VII. Assessed taxes	18.53	20.61	22.06	22.86	22.90	23.50	24.00	24.77	24.6.
VIII. Forest.	15.77	19.47	18.94	21.11	20.16	22.50	23.42	23.42	22.9.
IX. Registra- tion	13.18	11.39	12.16	12.22	12.40	11.90	11.90	11.90	12.07
X. Revenue	1038.05	1034.43	1113.23	1159.39	1136.93	1110.01	1101.65	1091.42	1096.28

* Excluding amounts shown under suspended assign-
ment for village service Imperial.

I. Land Revenue

(Imperial and Provincial)

The actuals stand at nearly the ^{exact} mean between the revised estimate of January and that of March 1894, and show a loss of 36½ lakhs as compared with the original estimate of 538.00. According to the statistics in G.O. No. 317 Financial dated 6 April 1894, about two thirds of this loss should fall under remissions and one third under postponements of collections. Comparing the accounts of March 1894 with those of March 1896, very large increases appear in some districts, which have more than counterbalanced the falling off in the affected areas, so that the actual realizations in March 1894 - viz 124.95 - have proved to be much better than expected (119.61) and show a

R. E. of January 506.00
 " " March 496.42
 2 1002.42
 Mean 501.21
 Actuals 501.76
 Gain over R. E. of March 5.34
 Profit. Share 1.33

+ Increase due to settlement, change of Dist. bandi and other causes.

Godavari +1.11
 Krishna +1.03
 Tanjore +5.02
 Presidency Bank +1.09
 Other districts +1.61
 +9.86

+ Decrease in affected Areas

Ganjam -.76
 Vizagapatam -1.26
 Nellore -.46
 Cuddappah -1.6
 Anantapur -1.2
 Bellary -2.2
 Kurnool -1.2
 North Arcot -.6
 -9.0

(496.42 - 346.81)
 R. E. Actuals of 6 Feb.

3

It seems quite that the R. E. should as far as may be show how far the loss of revenue is due to famine. But I don't understand on what grounds it is proposed to claim compensation from India on acct. of famine for 1896-97 - that was under the old contract & so far as I can see this Govt. must stand the loss.

3/5/97 7/5/97
 11.5.97

net increase of .35 over the actuals of the ^{same month in the} previous year which were the highest on record. Now that the actuals are known, it is submitted that the Revenue department should at once proceed to scrutinize the District accounts most carefully, in view to ascertaining the exact amount of compensation to be claimed from the Government of India for the loss of revenue due to Famine which has accrued not only under this head, but also under IV Stamps, and V Excise, as will be seen presently.

I. Land Revenue Local.

The receipts under this section, nearly the whole of which consist of

The Government assign-
ment to the village
service fund, show
a decrease of more
than 1 Lakh as com-
pared with the re-
vised but an in-
crease of the same
amount as compared
~~with~~ with the sanction-
ed estimate. The
receipts fluctuate
with the collections
under village cess
credited to VI Pro-
vincial Rates.

III. Salt - Imperial.

The falling off in
revenue which commenced
in January 1896 and was
noticeable more or
less throughout the year
but most prominently in
the third quarter, con-
tinued ^{up to its close} till the end, the
actuals being 30.09 less than
in the previous year,
and 1.77 below the

* 1894-95 -	177.95
1895-96 -	198.14
1896-97 -	168.05

char.

22

11

03

.02

.00

.60

.82

recd

76

26

.44

.60

.12

2.2

1.2

.6

2.0

808607ml
10.12.96

12. 10.12.96 Dept. for
decrease as follows:-

"This decrease is due not to
"any fall in sales but to
"the fact that the receipts
"of 1895-96 were unduly in-
"creased on the one hand
"by exceptionally large
"realisations on account
"of previous years' credits
"and on the other by
"large issues of salt
"on cash payment of duty
"in the last six months
"of the year as a result
"of the high price of
"government paper. The
"normal revenue of
"1896-97 was realised in
"advance to a consider-
"able extent by this
"reversion to cash tran-
"sactions."

Salt Provincial

Provincial gain - +.12.

The collections
are .12 higher than expected
in the revised estimates,
the variations being due to
the change of policy in connection
with

main factories.

IV Stamps The fall of .23 in February has been made good in March and the total receipts are only .26 less than in 1895-96, and .09 below the revised estimate.

The large falling off in November and February as compared with the same months in 1895-96 would seem to show that the famine has affected the revenues under this head also - and that the total revenue of the year would otherwise have been higher. The Board of Revenue should, it is submitted, be asked by the Revenue Department to report specially on this point.

V. Excise The actuals in 1896-97 have exceeded those of the previous year by 5.05, the sanctioned estimates by 4.39 and the revised estimates by .89. Here again

$$\text{Provincial share} = \frac{3}{4} \times .09 = -.07$$

November -	1.40
February -	.23
	<u>1.63</u>

$$\text{Provincial share} = \frac{1}{4} = +.22$$

147

were less than in the corresponding periods of the previous year ~~from the same cause~~ and this is ~~the case~~ and thus ~~proves~~ that, but for the famine, the Board's original R.E. of 152 lakhs. would have ~~been~~ reached.

VI Provincial rates (Local)

The collection of cesses both under the District Board and Village Cess acts must have been hampered by the famine and the actuals are nearly 2 lakhs less than the revised estimates which have evidently been pitched too high.

VII. Customs. The receipts are .16 in excess of the sanctioned estimates and 3 lakhs better than the revised; the King

$$\text{Provincial} = .03$$

main factories.
 being 1.05 in excess of
 those of March 1896 -

VIII Assessed taxes - The
 actuals are 1.70 and .60 better
 than the original and re-
 vised estimates - the de-
 crease in November ~~and~~
~~February~~ being more than
 covered by the large in-
 creases in December and
 March -

Submitted that the
 several departments of the
 Board of Revenue, to
 whom a copy of this
 monthly account is fur-
 nished by the Account-
 ant General, should be
 required to analyse the
 causes of the variations
 under each head and
 submit a formal report
 to Government through
 the Revenue department.
 This ^{check} ~~will~~ ^{would} facilitate the
 receipts and ensure more
 accurate estimating. Sub-
 mitted also that in view
 to completing the record
 of receipts under all
 the Principal heads of
revenue ~~similar~~

Prov. Share + .30

A

Such an analysis might be useful if the heads
 of Departments would themselves spare time
 to make it. But I fear they could not, and
 that it would degenerate into a mere routine
 copying carried on by the clerical branch of
 the Board, causing additional work and
 correspondence and resulting in yielding a
 result of no great value.

A. G. H.
 11.5.97

I think this should be done.

A. G. H.
 11.5.97

ties for 150

IX Forest and X Registration, which
 have been placed under this category
 since the institution of this
 monthly return was first furnished
 to Government (f.O. No. 685, Financial
 dated 10th September 1887)

IX Forest The revenue was first
 estimated at 20.16 but raised
 to 23.42; the actuals have turned
 out to be only 22.95.

X Registration Here the revised
 estimates allowed for too large
 a fall from 12.40 in the original
 estimate to 11.90; the actuals are
 12.07, against 12.22 and 12.16 in the
 two preceding years.

As compared with the latest Revised
 Estimates. Provincial stands under
 the above heads as follows: -

I Land Revenue	+ 1.33
II Salt	+ .12
IV stamps	- .07
V Excise	+ .22
VII Customs	- .03
VIII Assessed Taxes	+ .30
IX Forest	- .24
XI Registration	+ .08
	<u>+ 2.05</u>
	- .34

or about 1.70 lakh to the good.

4/5/97

Print as on the page

C. No. 1250

E

Read

Start from the Acct. Ser.

No BKH 7/14 April 1897,
forwarding Statement of the
receipts under the principal
heads of Revenue for March
1897.

Order. W. 400 of 15th May '97
P.S.

The Revenue Dept. will
be requested to scrutinize
the district accounts in
communication with the
Board of Revenue and the
Acct. Genl: and to report,
at an early date, how far
the collections under the heads
I Land Revenue, II Stamps
and V Excise have been
affected by the famine

2. The Acct. Ser. will be
requested to include statistics
for the heads III Forest &
IV Registration in future
monthly statements

/ From Orders/
15/5/97

Done in CS

As H Mr have said
nothing in regard to the
suggestion at A on page
10 of the rules and as
it is opposed to it, no further
action seems necessary in regard
thereto

Cue

del. who
it does not
matter much
in open to the objection
raised by the
to

Office

del me have back
the current & who as
soon as Ch has passed the
draft which alone is required
by Press. Papers can be corrected
hereafter. Note No. 1 & date of
order in the papers sent back to
me

Current
submitted
to the Ch

W. & date
added on
the d.

15/5/97

Rev. Dept. 6
Acct. Genl. 4
Board of Rev. 10

15/5/97

17/5/97

Despatched in print.

CURRENT No.

ENCLOSURES TO O. No

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

N.B. —

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