

Financial (1897) Department.

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[Despatch Abstract.]

Effects of Famine on the Collections under
Land Revenue, Excise, and Stamps.

Recording reports from the Rev: Secy.
regarding the —.

BACK PAPERS.

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Government { 1897 } of Madras. FINANCIAL.

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G.O., No. 932, 13th November 1897.

NOVEMBER.

Effects of Famine on the Collections under Land Revenue,
Excise and Stamps.

Recording reports from the Revenue Department regarding the —.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following paper :—

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

ABSTRACT.—*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.

READ—also the following papers :—

G.O., No. 725, Revenue, dated 27th August 1897.

Read—again the following G.O., Mis. No. 2704, Revenue, dated 27th May 1897 :—

Read—the following G.O., No. 400, Financial, dated 15th May 1897 :—

Read—letter from the Accountant-General, dated 14th April 1897, No. B.K.H.—10.

ABSTRACT.—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.)

(Signed) J. F. PRICE,
Chief Secretary.

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

Order—Mis. No. 2704, Revenue, dated 27th May 1897.

Communicated to the Board of Revenue for very early report in communication with the Accountant-General.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).
" " (Separate Revenue).
Copy to the Board of Revenue (Revenue Settlement,
Land Records and Agriculture).

Read—also the following Proceedings of the Board of Revenue (Land Revenue), Mis. No. 2643, dated 16th July 1897 :—

Read—G.O., No. 400, Financial, dated 15th May 1897.

Read—G.O., Mis. No. 2704, Revenue, dated 27th May 1897.

ABSTRACT.—Communicating to the Board of Revenue, for very early report, Proceedings, Financial Department, requesting to scrutinize the district accounts and to intimate how far the collections under certain heads have been affected by the famine.

Resolution—Mis. No. 2643, dated 16th July 1897.

In the Government Orders read above, Government calls for a report as to how far the collections of land revenue in the several districts for the year 1896-97 have been affected by the famine.

2. The appended statement shows the actual collections of the first seven months of the official year which were not affected by the famine, and the demand and collections of the remaining five months as they would have been if the season of the past year had been an ordinary one. It also compares the total probable collections thus

				RS.
1. Ganjám ..	..	..	..	3,73,000
2. Vizagapatam ..	..	..	..	2,02,000
3. Godavari ..	..	..	..	3,06,000
4. Cuddapah ..	..	..	..	11,38,000
5. Anantapur ..	..	..	..	2,95,000
6. Bellary ..	..	..	..	8,51,000
7. Kurnool ..	..	..	..	6,52,000
8. North Arcot ..	..	..	..	5,46,000
9. Kistna ..	..	..	..	1,05,000
10. Coimbatore ..	..	..	..	3,08,000

arrived at for the whole year with the amounts actually realized in the year. The differences between the two sets of accounts are large in the districts noted on the margin. In the first seven of these districts the issue of coercive processes was suspended in the case of assessments on wet lands likely to be remitted; and, further, the collection of kists due on dry lands in the affected tracts was not enforced pending orders on the Collectors' proposals for the grant of dry remissions. The

	Balance at the end of 1895-96.	Balance at the end of 1896-97.	Assessment postponed.
IN LAKHS OF RUPEES.			
Ganjám ..	2.13	6.24	2.85
Vizagapatam ..	1.19	3.05	1.79
Godavari ..	.94	4.80	2.78
Cuddapah ..	.89	11.86	7.52
Anantapur ..	.38	3.34	2.67
Bellary ..	.51	8.46	6.15
Kurnool ..	.88	6.31	5.65
Total ..	6.92	44.06	29.41

balance outstanding in these districts at the end of March 1897 was 44.06 lakhs as against 6.92 lakhs outstanding at the end of 1895-96; of this amount, the collection of 29.41 lakhs had been formally suspended pending instructions as to remissions. The falling off of about 3½ lakhs in *North Arcot* is attributable mainly to the temporary postponement of the collection of about 2½ lakhs which fell due in December 1896, in the taluks north of the Pálár, and partly to the suspension of the issue of coercive processes for the recovery of amounts likely to be remitted. The balance outstanding in the district at the end of the year was 4.78 lakhs, of which Rs. 80,000 represent the amount likely to be remitted and the remainder is being and will be recovered in the course of the current year. The increase of 1 lakh shown against *Kistna* is due to prompt collections; and that of 3 lakhs appearing against *Coimbatore* is attributable partly to the same cause but mainly to the fact that 1.70 lakhs were collected in advance in January, February and March on account of the kist which fell due in April 1897.

3. Taking the Presidency as a whole there was a falling off of 36¾ lakhs in the actuals as compared with the probable collections shown in column 17 of the statement above referred to. The decrease was due to the collection of about 33 lakhs having been postponed for the reasons assigned in the preceding paragraph and to the suspension of the issue of coercive processes in respect of the dry kists in the eastern and southern sections of the Cuddapah district under the orders of the Collector which were, however, subsequently disapproved by the Board. The falling off

To the Secretary to Government, Revenue Department, } with statement.
 „ Accountant-General,

ENCLOSURE.

Districts.	Probable demand of the remaining five months of 1896-97.										Probable normal current demand of fasli 1306.										Probable demand of the first seven months of 1896-97.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
	Arrears on 1st November 1896.					Portion of the normal demand accruing in the five months—November 1896 to March 1897.					Total demand of the five months including arrears (column 3 + column 18).					Probable balance on 1st April 1897 which would, but for farming, have been equal to the balance on 1st April 1896.					Probable collections of the last five months of 1896-97, excluding the balance in column 15.					Total probable collections for the entire year (column 2 + column 16).					Actual collections of land revenue including Government assignments for village service.					Difference.					Balance on 1st April 1897.					Amount postponed.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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																						Gross demand.					Deduct normal remission.					Net demand.					Total demand under all the three heads.					Permanently settled.					Shrotriem jodi.					Miscellaneous.					Total.					Total demand of the five months including arrears (column 3 + column 18).																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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NOTE.—The total of columns 4, 5 and 6 of this statement corresponds with the gross demand shown in column 3 of the statement printed at page 12 of G.O., No. 317, Financial, dated 6th April 1897. The entries in column 7 of this statement correspond to the total of columns 6 and 11 of the statement printed at page 12 of G.O., No. 317, Financial, dated 6th April 1897.

Read—also the following letter from F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to Government, Revenue Department, dated Fort St. George, 5th August 1897, No. 2384:—

With reference to the Proceedings of the Board of Revenue (Land Revenue), Mis. No. 2643, dated the 16th of July 1897, explaining how far the collections of land revenue in the several districts for the year 1896-97 have been affected by the famine, I have the honour to offer the following remarks.

2. The Board puts down the total probable collections of that year based upon the actual collections of the first seven months and the proportional normal demand during the remaining five months at Rs. 5,60,55,000 or Rs. 1,53,000 better than the original forecast for the year and Rs. 2,72,000 more than the actuals of 1895-96. The actual realizations, however, amounted to Rs. 5,23,92,000 only or Rs. 36,63,000 less than what would have probably been realized but for seasonal and other causes.

3. This fall has been made up of a decrease of Rs. 29,36,000 in the then affected districts of Cuddapah, Anantapur, Bellary and Kurnool, Rs. 8,81,000 in the northern districts of Ganjám, Vizagapatam and Górávari and Rs. 3,46,000 in North Arcot counterbalanced by a net increase of Rs. 5,00,000 in others.

4. The Board attributes this fall of about 36½ lakhs to the postponement of collection of 33 lakhs of kist on wet lands in the districts of Ganjám, Vizagapatam, Górávari, Cuddapah, Anantapur, Bellary, Kurnool and North Arcot and to the suspension of the issue of coercive processes in respect to the dry kists in the eastern and southern sections of the Cuddapah district under mistaken orders of the Collector.

Order—No. 725, Revenue, dated 27th August 1897.

Land Revenue, No. 18.

With the Proceedings first read above the Board of Revenue (Land Revenue) submits the report called for in G.O., No. 400, Financial, dated 15th May 1897, as to how far the collections of land revenue for the year 1896-97 have been affected by the famine.

	Actuals.	Probable, but for famine.
IN LAKHS OF RUPEES.		
Ganjám	10.14	13.87
Vizagapatam	14.27	16.29
Górávari	54.36	57.42
Cuddapah	9.19	20.57
Anantapur	2.35	5.30
Bellary	7.63	16.14
Kurnool	10.47	16.99
Total	108.41	146.58
	— 38.17	

2. In estimating the loss, the Board has taken the figures for all the districts of the Presidency. The Government considers that the results are likely to be obscured by the adoption of this method and that the estimate would be nearer the mark if the affected districts alone were taken into consideration. The actuals for these districts alone compare as shown in the margin, with what they would have been but for the famine. Out of the difference of Rs. 38.17 lakhs, 29.41 lakhs have been postponed, and it cannot now be stated how much of this will eventually have to be remitted.

3. With the foregoing remarks, the papers will be transferred to the Financial Department.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

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

Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 3463, dated 11th August 1897.

Read—reminder from Government, Revenue Department, No. 268, dated 23rd July 1897.

Read—also letter from the Accountant-General, Madras, No. 2328, dated 29th July 1897, reporting on the effects of the famine on collections under the heads of “Stamps and Excise.”

Resolution—Mis. No. 3463, dated 11th August 1897.

With reference to G.O., No. 2704, Revenue, dated 27th May 1897, the Board begs to state as follows.

2. The actual receipts in 1896-97 under IV. Stamps amounted to Rs. 79,40,000 against Rs. 79,67,000 in 1895-96. The difference of Rs. 27,000 is made up of a decrease of Rs. 1,26,000 in ten districts, counterbalanced by an increase of Rs. 99,000 in thirteen districts as shown below:—

Increase.			Decrease.		
RS.			RS.		
Ganjám	1,000		Górávari	11,000	
Vizagapatam	5,000		Nellore	2,000	
Kistna	15,000		Cuddapah	6,000	
Anantapur	3,000		Bellary	6,000	
Chingleput	7,000		Kurnool	12,000	
Tanjore	7,000		Madras	14,000	
Trichinopoly	1,000		North Arcot	13,000	
Tinnevely	10,000		South Arcot	6,000	
Coimbatore	18,000		Madura	35,000	
Nilgiris	5,000		Malabar	21,000	
Salem	20,000				
South Canara	3,000				
Travancore	4,000				
Total	99,000		Total	1,26,000	

3. Of the districts which showed a decrease, the largest fall occurred in Madura, Malabar and Madras where there was no distress, whilst of the then affected districts Anantapur shows an increase of Rs. 3,000; and the total falling off in the districts of Bellary, Cuddapah and Kurnool did not exceed Rs. 24,000. The famine appears to have affected the stamp revenue very little indeed, except, perhaps, in preventing the increase of revenue which might, under ordinary circumstances, have been expected.

4. The details of commercial, judicial and other stamps are given below:—

		1895-96.	1896-97.
		RS.	RS.
Commercial	27,49,000	26,50,000	
Judicial	51,28,000	51,90,000	
Others	90,000	1,00,000	
Total	79,67,000	79,40,000	

There is a fall of Rs. 99,000 under commercial stamps, while under judicial and other stamps an improvement has taken place. During scarcity, owing to mortgages and sales of property and decrease in litigation, a rise in commercial and a fall in judicial might be anticipated; but the reverse has actually taken place.

5. As regards the head V. Excise, a further reference has been made to the Accountant-General. A fresh report will be submitted on receipt of his reply.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department.

Endt., Mis. No. 4575, Revenue.

Transferred to the Financial Department with an expression of concurrence in the Board's remarks.

OOTACAMUND,
1st September 1897.

(Signed) G. STOKES,
Ag. Secretary to Government.

G.O., Mis. No. 5530, Revenue, dated 28th October 1897.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4078, dated 17th September 1897:—

Read—the following letter from the Accountant-General, Madras, dated 23rd August 1897, No. 2571:—

With reference to Board's Proceedings, No. 3452, dated 11th August 1897, I have the honour to state that the figures now furnished which represent, as therein stated, collections of *excise* revenue according to the demand, collection and balance statement, and not those recorded in the treasury accounts, do not agree with those in my books as will be seen from the following sets of figures:—

	Board of Revenue.	Accountant- General.
	RS.	RS.
1895-96	1,42,89,361	1,43,84,056
1896-97	1,47,91,501	1,48,96,566

2. The actuals of 1896-97, as given by the Board, are Rs. 5,02,000 in round figures, better than those of 1895-96. While eighteen districts show a gross increase of Rs. 7,81,000: only four, viz., Gódvári, Kistna, Bellary and South Arcot, show a gross decrease of Rs. 2,79,000. Of the affected districts, Bellary is the only one in which there was a fall (Rs. 16,000), Cuddapah, Anantapur and Kurnool, on the other hand, show an increase under this head. I am not sufficiently cognizant of the conditions obtaining in these districts to say whether famine has affected their excise revenue."

Read—also memorandum from the Board of Revenue (Revenue Settlement, Land Records and Agriculture), Mis. No. 7544, dated the 13th September 1897, forwarding a list of taluks in the famine districts that have been most seriously affected.

Resolution—Mis. No. 4078, dated 17th September 1897.

In continuation of paragraph 5 of Board's Proceedings, Mis. No. 3463, dated 11th August 1897, the Board begs to submit a report on the effect of the famine on excise collections.

2. The figures of collections under V. Excise, furnished by the Accountant-General, represent the gross receipts in each district, including collections made in it for other districts and, as such, are useless for determining the effects of the famine on the revenue in the affected areas. Further, the enhancement of the tree-tax from the 1st October 1896, and the introduction of the system into some of the famine areas combined with the fact that during the past year palmyra trees threw out spathes unusually late and capriciously so as to deter tappers from freely applying for trees render any reliable deductions impossible from a comparison of the figures relating to the gross excise revenue. The latter is also largely dependent on rents which were fixed before the scarcity was anticipated. The remarks in the following paragraph are consequently not of much value.

3. According to the demand, collection and balance account, the total excise revenue collected in the several districts for the year 1896-97 amounted to Rupees 1,47,92,220 against Rs. 1,42,89,361 for the previous year. The excess of Rs. 5,02,859 is made up of an increase of Rs. 7,81,160 in eighteen districts and a decrease of Rupees 2,78,301 in four districts as shown below:—

Districts.	Increase. RS.	Decrease. RS.
Ganjám	89,550	..
Vizagapatam	8,613	..
Gódvári	..	1,61,847
Kistna	..	86,105
Nellore	1,03,638	..
Cuddapah	5,771	..
Anantapur	22,229	..
Bellary	..	15,857
Kurnool	10,216	..
Madras	63,299	..
Chingleput	64,169	..
North Arcot	26,949	..
South Arcot	..	14,492
Tanjore	32,515	..
Trichinopoly	3,805	..
Madura	1,07,458	..
Tinnevely	38,181	..
Coimbatore	1,02,941	..
Nilgiris	29,385	..
Salem	43,251	..
South Canara	27,788	..
Malabar	10,402	..
Total	7,81,160	2,78,301

Net increase .. 5,02,859

The only famine district which shows a decrease is Bellary. In Gódvári and Kistna the decrease was chiefly due to the unsatisfactory sales of the privileges of vend and to the late dates at which palmyras threw out their spathes. More trees were marked during the current official year, and the revenue of both these districts is now gradually recovering owing to the income being derived more from tree-tax and less from rentals than was formerly the case.

4. The following statement shows the collections of excise revenue appertaining to each of the famine districts during the seven years ending 31st March 1897:—

Districts.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám	1,60,348	2,12,681	2,15,105	2,64,949	2,52,109	3,33,919	4,14,469
Vizagapatam	3,96,316	4,18,456	4,58,149	5,62,317	6,60,433	6,75,239	6,83,852
Cuddapah	4,00,605	3,99,342	3,54,335	3,79,571	3,65,478	3,76,474	3,82,245
Anantapur	4,54,263	4,64,987	4,03,257	4,21,471	4,73,608	5,07,257	5,29,486
Bellary	6,85,837	6,09,129	5,43,282	6,22,138	6,37,605	6,30,750	6,14,893
Kurnool	4,36,776	3,78,075	3,54,765	3,40,488	3,10,765	2,74,848	2,85,064

Except possibly in Kurnool the revenue was not abnormally small anywhere when compared with the results of a series of years and was actually very good in Ganjám, Vizagapatam and Anantapur.

5. The subjoined statement shows the current demand, collection and balances in the several districts for the year 1896-97 under *vend rents* and under *tree-tax*, which, unlike excise duty on spirits and pass duty on opium, is not wholly prepaid:—

Districts.	Current.				Percentage of balance to demand.
	Demand.	Collection.	Revision.	Balance.	
	RS.	RS.	RS.	RS.	RS.
1. Ganjam	2,36,234	2,11,776	34	24,424	10
2. Vizagapatam	3,93,972	3,70,929	189	22,854	6
3. Gódlavari	11,90,984	11,37,670	..	53,314	4
4. Kistna	5,89,496	5,50,690	133	38,673	7
5. Nellore	2,26,220	2,19,298	..	6,927	3
6. Cuddapah	2,32,141	2,27,774	..	4,367	2
7. Anantapur	3,97,176	3,94,343	..	2,833	1
8. Bellary	4,96,426	4,89,896	..	6,530	1
9. Kurnool	2,60,999	2,49,339	..	11,660	4
10. Madras	9,42,364	9,29,068	46	13,250	1
11. Chingleput	3,37,216	3,30,359	..	6,857	2
12. North Arcot	6,31,964	6,22,490	515	8,959	1
13. South Arcot	3,40,137	3,23,679	64	16,394	5
14. Tanjore	9,43,307	9,34,761	..	8,546	1
15. Trichinopoly	2,58,957	2,56,054	182	2,121	1
16. Madura	3,96,811	3,89,539	11	7,261	4
17. Tinnevely	2,19,116	2,11,181	125	7,910	4
18. Coimbatore	5,12,265	4,99,024	..	13,241	3
19. Nilgiris	1,49,139	1,47,054	..	2,085	1
20. Salem	6,55,166	6,48,605	..	6,561	1
21. South Canara	3,91,190	3,86,056	..	5,134	1
22. Malabar	4,65,880	4,42,692	308	22,880	5
Total	1,02,67,160	99,63,872	1,607	3,01,681	3

The promptitude with which renters paid up their dues to Government in the Cuddapah, Anantapur and Bellary districts is evident from the small percentage of the balance shown against them. In Ganjam and Vizagapatam, on the other hand, the balances were comparatively very large, amounting to 10 and 6 per cent. of the demand, respectively; but almost the whole of these amounts was collected subsequent to the close of the year. In the remaining famine district of Kurnool, where the percentage of the uncollected balance was 4 against an average of only 3 for the Presidency, only a small portion of the balance has been collected after the close of the year. The smallness of the balance and the fact that so much has been collected since indicate that the shopkeeper's business has been fairly prosperous in spite of the season.

6. The issues of arrack are, however, the most accurate guide as to the way in which the scarcity affected the drinking classes. A statement is accordingly enclosed showing the consumption of arrack during the three years ending 31st March 1897 in each taluk of the affected districts and the extent of the increase or decrease in each as compared with the year 1895-96. The results are summed up in the following tabular statement. The taluks marked with an asterisk are those in which, from information received from the Settlement department, the distress was most acute:—

District.	Increase				Stationary within 5 per cent. of the consumption of 1895-96.	Decrease			
	Over 25 per cent.	From 10 per cent. to 25 per cent.	Over 5 per cent. and less than 10 per cent.	...		Over 5 per cent. and less than 10 per cent.	From 25 per cent. to 10 per cent.	Over 25 per cent.	...
Ganjam	1. Ganjam* magisterial division. 2. Berhampur town. 3. Ichchhapuram* division. 4. Sompeta* division. 5. Goomsur " 6. Aska " 7. Narasannapeta division. 8. Anukapalle taluk. 9. Gollonda " 10. Bobbili "	Ganjam district ..	...	...	1. Chicacole division ..	1. Surada division ..	1. Parushottapur* division. 2. Vizagapatam* taluk. 3. Bimlipatam* " 4. Vizianagaram " 5. Sáláru " Vizagapatam District.	1. Berhampur* division. 2. Tekkali " 3. Parlakimedi "	...
Vizagapatam	1. Palkonda taluk. 2. Rayachoti taluk. 3. Vayalpad "	1. Gajapatinagarum taluk.	2. Rayachoti taluk 3. Vayalpad "	...	2. Chipurupalle taluk. 3. Yellamanohili " 4. Viravalli " 5. Srungavarapukota taluk.	2. Badvel taluk. 3. Siddhavattam " 4. Pulivendla* " Cuddapah District.	2. Vizagapatam* taluk. 3. Bimlipatam* " 4. Vizianagaram " 5. Sáláru " Vizagapatam District.	4. Parvatipuram taluk ..	...
Cuddapah	2. Pullampeta taluk. 3. Penunkonda* taluk	...	...	...	6. Madanapalle taluk ..	5. Dharmavaram* taluk.	6. Anantapur* taluk .. 7. Hindupuri " 8. Madakasira " Anantapur District.	5. Jammalamadugu* taluk. 6. Cuddapah* taluk.	...
Anantapur	...	...	...	...	7. Gooty* taluk ..	6. Rayadurg taluk .. 7. Harpanahalli "	9. Bellary* taluk .. 10. Kudligi " Bellary District.	7. Tadipatri* taluk 8. Kalyandurg* "	...
Bellary	...	...	...	...	8. Alur* .. 9. Hadagalli* ..	8. Nandikotkur taluk.	11. Ramalakot* taluk .. 12. Kolkuntla* " Kurnool District.	9. Adoni* taluk 10. Hospet* "	...
Kurnool	13. Sirvel.*	...	...	...	...	...	...	11. Nandyal* taluk 12. Cumbum " 13. Markapur "	...

In the thirteen taluks in which the decrease was over 25 per cent., the issues of arrack during the last three months of 1896-97, when the scarcity began to be keenly felt, are compared below with those of the corresponding period of the previous year:—

District.	Taluk.	Last quarter of 1896-97. Proof gallon.	Last quarter of 1896-97. Proof gallon.
Ganjám ..	Berhampur division		
	Tekkali	1,098	835
Vizagapatam ..	Párlákimedi	419	243
Cuddapah ..	Parvatipuram taluk	538	467
	Jammalamadugu	390	155
Anantapur ..	Cuddapah	1,329	844
	Tadpatri	2,848	1,934
Bellary ..	Kalyandrug	1,127	597
	Adóni	78	60
Kurnool ..	Hospet	862	601
	Nandyal	621	211
	Cumbum	425	442
	Markapur	357	235
		462	222

Except Nandyal, where there was a slight increase, all the above taluks show heavy decreases which must be attributed to the prevalent scarcity.

On the whole the Board thinks that the effect of the famine on the excise revenue has been but small, and the renters have shown by their ability to pay their rents that the trade has remained fairly prosperous throughout.

(True Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department.

Order—Mis. No. 5530, Revenue, dated 28th October 1897.

It is not possible to estimate at present with any certainty the loss of excise revenue in 1896-97 due to the famine, but the Government agrees with the Board in considering that this branch of the revenue was affected to an inappreciable extent.

(True Extract.)

(Signed) G. STOKES,
Secretary to Government.

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

ORDER—No. 932, Financial, dated 13th November 1897.

Recorded.

(True Extract.)

A. T. ARUNDEL,
Chief Secretary.

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

Exd. W. D'Moss.

O 4,000 19-7-97.

Financial Revenue (1897) Department.

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From

the Revenue Department.

Press. No. 725

Dated 27th August 1897

Received 31st Aug 97

Registered 50

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SUBJECT.

Transferring to the Fi-
nancial Dept. with remarks
Proceedings of the Bd of Revenue
reporting as to how far the
collections of Land Revenue
during 1896-97 have been af-
fected by the famine.

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FURTHER PAPERS.

G.O.	No.	Department.	Date.

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18 4,000-19-7-97.

Financial
Revenue (1897) Department.

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These might be read along
with the report of Land Rev. receipts

Chas

8/9/97

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CURRENT No. 7027

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From

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The Board of Revenue,
Sep. Revenue.

Order Mis. No. 4575 of 1st Sept. '97.

Transferred to the Finan-
cial Dept. with an expression
of Concurrence in the Board's
remarks.

Mis. No. 3463.

Dated 11th August 1897.

Received 16-8-97

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Y. W. W.

Ag. Secy to Govt.

ootacamund, }
1st Sept. 1897.

Recd 2/9/97

To Regd 2/9/97

The Financial Dept.

SUBJECT.

Reporting to Govt. as to how
far the Collections under ii
Stamps have been affected
by the famine and stating
that a similar report will
be submitted shortly re-
circulated to the Hon. Secy H. B. S. U. C. S. G. due to the Collections under
ii Excise.

1.9.97

BACK PAPERS.

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From

The Revenue Department.

No. 5530.

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SUBJECT.

Agreeing with the Board of Revenue in considering that the loss of excise revenue in 1896-97 due to famine, was affected to an inappreciable extent.

G.O.	No.	Department.	Date.
1907 1908	100 100	100 100	

~~Don't know~~

[illegible]

[G.
24.
1,000-15-11-95.]

Papers to be read in proceedings:—

Again G.O., dated 189 , No.
Again G.O., dated 15 May 1897, No. 400 Finl. 1P
Current No. 2680 of 1897, dated 27 Aug from the Revenue dept. as
" " 2721 " 1897, " 1 Sep " " " } marked
" " 3447 " 1897, " 28 Oct " " " }

C.S.

ORDER.

no O.S.

No. 932 of 13-11-97

Recorded.

Cmb.
12.11.97

12.11.97

Note. The currents read above are the reports called for in G.O No. 400 Finl. of 15 May '97 regarding the effects of famine on the collections under Land Revenue, Excise & Stamps. It will be seen that the revenue under the two latter heads was affected to an inappreciable extent by the famine. On the other hand, there was a heavy fall in the receipts under Land Revenue on account of the famine, about 29.41 lakhs having been postponed in the affected districts. The papers have been circulated to the Hon. Sir Henry Bliss K.C.T.S. in the Revenue dept. (Please see pencil note in C.No. 2721 - origl. not available)

To The Rev. Dept. (6)
" " Acctt. Genl. (4)
" " Board of Revenue (30)

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