Financial (1898) Department.

ORDINARY PRINTED.

G.O., No. 108.

DATED 4. 2. 98.

INDEXED. 27/27

[Despatch Abstract.]

Famine. Recording statements showing the estimated increase or loss of Revenue on account of — for 1896–97 under certain major heads of account.

T. 4/2

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1898} of Madras.

FINANCIAL.

Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 108, 4th February 1898.

FEBRUARY.

Famine.

Recording statements showing the estimated increase or loss of revenue on account of — for 1896–97 under certain major heads of account.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following paper:—

G.O., No. 986, Financial, dated 26th November 1897.

Abstract.—Communicating to the departments and officers concerned letter from the Accountant-General requesting to be furnished with statements showing the estimated increase or loss of revenue on account of famine for 1896–97 and 1897–98 classified under the respective major heads of account; and requesting the Accountant-General to furnish Government with a copy of his final communication to the Comptroller-General on the subject.

Read—also the following papers:—

From the Hon'ble P. RAJARATNA MUDALIYAR, Dewan Bahadur, Inspector-General of Registration, to the Chief Secretary to Government, dated Madras, 1st December 1897, G. No. 7562.

With reference to Government Order (without number and date) on Accountant-General's letter, No. 3637, dated 20th November 1897, I have the honour to submit a copy of my letter to the Accountant-General.

Enclosure.

From the Hon'ble P. RAJARATNA MUDALIYAR, Dewan Bahadur, Inspector-General of Registration, to the Accountant-General, dated Madras, 1st December 1897, G. No. 7561.

Referring to Government Order (without number and date) on your letter, No. 3637, dated 20th November 1897, I have the honour to forward a statement showing the estimated increase or loss of registration revenue due to famine in 1896–97.

2. As explained in paragraph 7 of the Administration report of this department for 1892–93, the effect of the season on registrations varies with reference to local conditions, the intensity of the distress, &c. The revenue from ordinary registrations

in 1896–97 shows a falling off of Rs. 2,800 in the four Deccan districts, where the famine was severe, while in Ganjám and Vizagapatam, where the distress was not so severe, there was an increase of Rs. 2,400. The net result for the six affected districts was a decrease of only Rs. 400 in the ordinary registration fee.

On the other hand, owing to the liberal grants of State loans, there was an increase of Rs. 15,000 in the fees realized for searches in connection with applications under the Loans Acts.

Major head of account.	Revenue.								Authority for any estimates that enter into the statement.
	Estimated increase of revenue.				Estimated loss of revenue.				
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
X. Registration	Rs. 7,500	Rs. 7,500	..	Rs. 15,000	Rs. 200	Rs. 200	..	Rs. * 400	* Too small to be taken into account.

From M. HAMMICK, Esq., I.C.S., Inspector-General of Police, to the Chief Secretary to Government, dated Madras, 3rd December 1897, No. 4476.

I have the honour to submit a copy of my report furnished to the Accountant-General in accordance with paragraph 1 of G.O., No. 986, Financial, dated 26th November 1897.

Enclosure.

From M. HAMMICK, Esq., I.C.S., Inspector-General of Police, to the Accountant-General, dated Madras, 3rd December 1897, No. 4475.

With reference to G.O., No. 986, Financial, dated 26th November 1897, I have the honour to report that there was neither increase nor loss of revenue under head XVII. Police on account of famine during the year 1896–97.

2. Your request in paragraph 2 of your letter read in the above Government Order has been noted.

Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), Mis. No. 9817, dated 8th December 1897.

Read—G.O., No. 986, Financial, dated 26th November 1897.

Resolution—Mis. No. 9817, dated 8th December 1897.

Of the several heads of revenue mentioned in the Government Order, Financial Department, read above, No. VI. Provincial Rates, under which is included the Irrigation Cess fund, is the only item which appertains to the Board in the Settlement Department. A voluntary irrigation cess is at present collected only in five districts, viz., Salem, Coimbatore, Trichinopoly, Tanjore and Chingleput, none of which is an affected district, as compared with the figures for 1895–96, the actuals of 1896–97 show a decrease of Rs. 7,902, which was due chiefly to the fund being credited with the value of the Government securities in favour of Wyakondan channel in the

Trichinopoly district, sold under G.O., No. 117, Revenue, dated 4th March 1895. The Board presumes that no statement in the form referred to need be furnished to the Accountant-General by this department.

(True Extract.)

(Signed) R. V. SRINIVASIAR,
Secretary.

To the Accountant-General.
Copy to the Chief Secretary to Government.

Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 5432, dated 9th December 1897.

Read—G.O., No. 986, Financial, dated 26th November 1897.

Read also G.O., Mis. No. 6230, Revenue, dated 3rd December 1897.

Read also the following statement showing the estimated increase or loss of revenue during 1896–97 on account of famine under III. Salt, V. Excise, VII. Customs, VIII. Assessed Taxes:—

Major head of account.	Revenue. Estimated increase of revenue. Imperial.	Provincial.	Local.	Total.	Estimated loss of revenue. Imperial.	Provincial.	Local.	Total.	Authority for any estimates which enter into the statement.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
III. Salt ..	..	..	..	..	The Salt revenue of 1896-97 was not affected by famine.				
IV. Stamps ..	45,802	1,37,407	..	1,83,209	..	..	..	..	The actuals of 1896–97 have been compared with the average of the actuals of the three preceding years and the increase has been worked out. The Board has already reported in its Proceedings, Mis. No. 3463, dated 11th August 1897, that the famine has affected the stamp revenue very little. As regards the assessed taxes the increase is due to fresh and enhanced assessment made after careful inquiries. The income-tax revenue of 1896–97 was not affected by famine to any appreciable extent.
VIII. Assessed Taxes (Income-tax).	1,37,582	1,37,583	..	2,75,165	..	..	..	..	
VII. Customs.	3,57,169	..	..	3,57,169	..	..	..	..	This increase in the export duty collections over the average of the actuals of the previous three years is due to the large exportation of rice to Ceylon owing to the usual source of supply to that colony from Bengal having dried up in consequence of the famine in Northern India. The customs receipts have not been affected by the famine in this Presidency.
V. Excise ..	..	*Nil.*	..	..	37,500	12,500	..	50,000	G.O., Mis. No. 5530, Revenue, dated 28th October 1897. There was a net increase of only Rupees 5,00,000 for the whole Presidency during 1896–97 over the figures of 1895–96 against an increase of Rs. 6,30,000 in 1895–96 over the figures of 1894–95. The falling off in the rate of progress may possibly have been due to the famine, but this cause could not have affected it to a greater extent than perhaps Rs. 50,000.

Resolution—Mis. No. 5432, dated 9th December 1897.

Forwarded to the Accountant-General, with reference to G.O., No. 986, Financial, dated 26th November 1897.

(True Extract.)

(Signed) A. KRISTNASAMI IYENGAR,
Ag. Assistant Secretary.

To the Accountant-General, Madras.
Copy to the Chief Secretary to Government.
" Secretary to Government, Revenue Department.

G.O., Mis. No. 2406 L., dated 9th December 1897.

Read—G.O., No. 986, Financial, dated 26th November 1897.

Order—Mis. No. 2406 L., dated 9th December 1897.

The accompanying statement will be forwarded to the Accountant-General.

(True Extract.)

(Signed) H. TREMENHEERE,
Ag. Secretary to Government.

To the Accountant-General.
Copy to the Financial Department.

Appendix.

Statement showing the estimated loss or increase of revenue under Local Funds (Act V of 1884) during the official year 1896–97 arising out of famine or scarcity.

Head of accounts.	Estimated loss of revenue.						Authority for the estimates. (The paragraphs quoted are those of the Local Fund administration reports for 1896–97.)
	Anantapur.	Bellary.	Cuddapah.	Ganjam.	Kurnool.	Vizagapatam.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land-cess	(a) 17,541	(e) 60,829	(i) 94,538	(n) 69,062	(q) 44,844	..	2,86,814	(a) Para. 9. (e) Para. 11. (i) Para. 11. (n) Para. 9. (q) Para. 9.
House-tax	(b) 909	(f) 3,922	(j) 5,598	..	(r) 1,103	..	11,532	(b) Para. 11. (f) Para 13. (j) Para 13. (r) Para. 11.
School-fees	(c) 407	(g) 2,162	(k) 623	..	(s) 1,004	..	4,196	(c) Para. 12. (g) Para. 14. (k) Para. 14. (s) Para. 12.
Ferry rents	..	..	(l) 656	(o) 1,614	(t) 30	..	2,300	(d) Para. 20. (o) Para. 15. (t) Para. 15.
Fishery rents	(d) 223	..	..	(p) 288	..	..	511	(d) Para. 19. (p) Para. 15.
Avenues	..	(h) 24	(m) 1,720	..	(u) 205	..	1,949	(h) Para 19. (m) Para. 22. (u) Para. 15.
Total ..	19,080	66,937	1,03,135	70,964	47,186	..	3,07,302	

Note.—There was an increase of Rs. 272 under fishery rents in the Bellary district the tanks being dry for want of rains—*vide* paragraph 17 of the Local Fund Administration report.

From A. G. CARDEW, Esq., Inspector-General of Prisons, to the Accountant-General, dated Ootacamund, 9th December 1897, No. 5440.

With reference to G.O., No. 986, Financial, dated 26th November 1897, I have the honour to state that the receipts of the Jail Department for 1896–97 were not affected by the famine.

No. 5441.

Copy submitted to Government in the Financial Department as ordered in the Government Order quoted above.

(Signed) A. G. CARDEW,
Inspector-General of Prisons.

9th December 1897.

From D. W. G. COWIE, Esq., Registrar of the High Court of Judicature, to the Chief Secretary to Government, dated Madras, 15th December 1897, Dis. No. 2170.

With reference to G.O., No. 986, Financial, dated the 26th ultimo, I am directed to forward a copy of High Court's letter, Dis. No. 2157, dated the 14th instant, to the Accountant-General, Madras.

Enclosure.

From D. W. G. COWIE, Esq., Registrar of the High Court of Judicature, to the Officiating Accountant-General, dated Madras, 14th December 1897, Dis. No. 2157.

With reference to G.O., No. 986, Financial, dated the 26th ultimo, I have the honour to inform you that there is no gain or loss of revenue under XVI-A. Law and Justice arising out of famine or scarcity during 1896–97 to report.

Endorsement, in the Revenue Department, No. 6519, dated 23rd December 1897.

Read—the following paper :—

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 4747, dated 13th December 1897.

Read—the following papers :—

G.O., No. 986, Financial, dated 26th November 1897.
,, Mis. No. 6230, Revenue, dated 3rd December 1897.

Resolution—Mis. No. 4747, dated 13th December 1897.

In reply to the Government Orders read above, the Board submits the following particulars regarding the gain or loss of revenue on account of famine during 1896–97 :—

Major heads of account.	Revenue (in lakhs of rupees).								Details of the estimates.
	Estimated increase of revenue.				Estimated loss of revenue.				
	Imperial.	Provincial.	Local.	Total.	Imperial ($\frac{3}{4}$).	Provincial ($\frac{1}{4}$).	Local.	Total.	
I. Land Revenue ..	..	..	..	..	25 76	8·59	1·43	35·78	*Vide* separate sheet appended.
VI. Provincial rates (village-cess).	..	..	..	..	..	..	1·43	1·43	
IX. Forest	..	..	..	..	..	..	..	..	*Vide* paragraph 3 of the resolution.
Total ..	..	..	..	..	..	..	..	37·21	

2. Of the sum of Rs. 37,21,000 shown as the loss of 1896–97 under I. Land Revenue and VI. Provincial Rates, a portion (Rs. 21,03,000) represents famine remissions under I. Land Revenue, and the remainder, the short collections of the year which will be made good in subsequent years.

Districts.	Sanctioned estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
Ganjám	53,300	46,546	— 6,754
Vizagapatam	33,000	38,274	+ 5,274
Gódávari	76,800	1,13,600	+ 36,800
Kurnool	1,36,200	1,26,650	— 9,550
Bellary	71,800	1,53,458	+ 81,658
Anantapur	38,400	1,06,522	+ 68,122
Cuddapah	1,66,300	1,88,653	+ 22,353
Net increase ..	..	..	+ 1,97,903

3. The revenue under IX. Forest in 1896–97 did not exhibit any special decrease in the famine districts, as will be seen from the marginally-noted statement. The variations in the actuals as compared with the estimates have been fully explained in submitting the budget estimate for the ensuing year (*vide* memorandum printed on pages 23 to 25 of Board's Proceedings, Forest No. 453, dated 16th October 1897).

(True Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Accountant-General.
" " Famine Secretary.

APPENDIX.

Details of the calculations for estimating the loss of revenue due to famine in 1896–97 under I. Land Revenue and VI. Provincial Rates.

In lakhs of rupees.

Districts.	Normal closing balance of 1896–97 under I. Land Revenue inclusive of Government assignment — column 15 of the statement at page 4 of G.O., No. 725, Revenue, dated 27th August 1897.	Settled closing balance (actuals) of 1896–97 under I. Land Revenue inclusive of Government assignment.	Difference between columns 2 and 3 representing short collections in 1896–97 on account of famine.	Famine remissions of fasli 1306 as per column 7 of statement B in Board's Proceedings, Mis. No. 4400, dated 23rd November 1897.	Portion of the famine remission appertaining to the period, April —June 1897.	Difference between columns 5 and 6 representing famine remissions appertaining to 1896–97.	Total loss of land revenue inclusive of Government assignments for 1896–97. Total of columns 4 and 7.	Portion of the amount in column 4 representing ryotwar revenue — *vide* column 4 of statement B in Board's Proceedings Mis. No. 4460, dated 23rd November 1897.	Total of columns 7 and 9, which represents the amount the collection of village-cess on which has been postponed.	Village-cess at 8 pies per rupee on the amount in column 10.	Total loss of revenue during 1896–97 under I. Land Revenue and VI. Provincial Rates. Total of columns 8 and 11.
	1	2	3	5	6	7	8	9	10	11	12
Ganjám	2·13	3·89	1·76	2·18	..	2·18	3·94	·86	3·04	·12	4·06
Vizagapatam	1·19	1·48	·29	1·53	..	1·53	1·82	·34	1·87	·08	1·90
Gódávari	·94	2·33	1·39	·94	..	·94	2·33	1·34	2·28	·09	2·42
Cuddapah	·89	7·60	6·71	3·87	..	3·87	10·58	6·62	10·49	·44	11·02
Anantapur	·38	·74	·36	5·00	2·50	2·50	2·86	·34	2·84	·12	2·98
Bellary	·51	3·01	2·50	7·18	6·16	6·16	8·66	2·47	8·63	·36	9·02
Kurnool	·88	2·29	1·41	3·85	1·02	3·85	5·26	1·40	5·25	·22	5·48
Total ..	6·92	21·34	14·42 + ·33 *	24·55	3·52	21·03	35·45 + ·33 *	13·87	34·40	1·43	36·88 + ·33

* Difference between the amounts shown in column 4 against Cuddapah and Kurnool and the amounts (6·95 and 1·50 lakhs) shown as famine postponements in the respective districts in the budget statements.

Note.—(1) The figures relating to Ganjám, Cuddapah, Anantapur and Kurnool, in so far as they refer to the transactions of 1896–97, are only provisional pending the completion of the jamabandi or the accounts connected therewith.

(2) In statement B appended to Board's Proceedings, Mis. No 4460, dated 23rd November 1897, the net increase on account of famine in the village-cess collections of 1897–98 is shown as Rs. 1,42,600. This amount was calculated with reference to a total famine remission of 24·55 lakhs as shown in column 7 of the said statement. But if the cess due on a famine remission of 3·52 lakhs appertaining to the first quarter of 1897–98 as shown in column 5 of statement A in Board's Proceedings, Mis. No. 4460, dated 23rd November 1897, be deducted, the net increase in the cess collections of 1897–98 on account of famine will be only Rs. 1,27,000 as shown below :—

	Rs.
Cess at 8 pies on Rs. 34,40,000 (amount in column 8 of statement B *minus* Rs. 3,52,000)	1,43,000 (A)
" 7 " " 4,51,000 as per column 9 of statement B	16,000 (B)
Difference between (A) and (B)	1,27,000

Endorsement—No. 6519, dated 23rd December 1897.

Transferred to the Financial Department.

(Signed) N. E. MARJORIBANKS,
Ag. Under Secretary to Government.

G.O., Mis. No. 3, Revenue, dated 4th January 1898.

Read—Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 5432, dated 9th December 1897, forwarding to the Accountant-General, Madras, a statement showing the estimated increase or loss of revenue under III. Salt, IV. Stamps, V. Excise, VII. Customs and VIII. Assessed Taxes during 1896–97 owing to the famine.

Order—Mis. No. 3, Revenue, dated 4th January 1898.

Recorded.

2. The Government observes that the heading of the statement, read in the Board's Proceedings, is misleading, and that the estimated increase of revenue given therein, as explained by the Board in the last column of the statement, does not represent the increase due to famine but merely that over the average revenue for the previous three years.

(True Extract.)

(Signed) N. E. MARJORIBANKS,
Ag. Under Secretary to Government.

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

Statement of the cost of the Famine to Government in the Civil Department of the Madras Presidency in the year 1896–97.

Major Head of Account.	Charges—direct and indirect.				Revenue.								Authority for any estimates which enter into the statement.
					Estimated increase of revenue.				Estimated loss of revenue.				
	Imperial	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
I. Land Revenue	..	..	..	..	..	..	..	..	25,76,000	8,59,000	1,43,511	35,78,511	These figures have been furnished to me by heads of departments under the orders of Government.
IV. Stamps	..	..	..	..	45,802	1,37,407	..	1,83,209	..	..	..	..	
V. Excise	..	..	..	..	..	..	..	..	37,500	12,500	..	50,000	
VI. Provincial Rates	..	..	..	..	..	..	..	..	..	..	4,41,346	4,41,346	
VII. Customs	..	..	..	..	3,57,169	..	..	3,57,169	..	..	..	..	
VIII. Assessed Taxes	..	..	..	..	1,37,582	1,37,583	..	2,75,165	..	..	..	..	
X. Registration	..	..	..	..	7,300	7,300	..	14,600	..	..	..	..	
XIX. Education (School-fees)	..	..	..	..	..	..	..	..	..	..	4,196	4,196	
XXV. Miscellaneous (Avenues)	..	..	..	..	..	..	..	..	..	..	1,949	1,949	
XXXII. Civil Works (Ferry Rents) ..	..	..	..	..	..	..	..	..	..	..	2,300	2,300	
3. Land Revenue	..	5,255	..	5,255	..	..	..	..	..	..	..	..	
19-A. Law and Justice—Courts of Law ..	..	803	..	803	..	..	..	..	..	..	..	..	
20. Police	..	777	..	777	..	..	..	..	..	..	..	..	
24. Medical	..	..	14,375	14,375	..	..	..	..	..	..	..	..	
33. Famine Relief	..	1,39,476	92,067	2,31,543	..	..	..	..	..	..	..	..	
Total ..	..	1,46,311	1,06,442	2,52,753	5,47,853	2,82,290	..	8,30,143	26,13,500	8,71,500	5,93,302	40,78,302	

No. 81.

To the Chief Secretary to Government, Financial Department, with reference to G.O., No. 986, Financial, dated 26th November 1897.

Fort St. George,
14th January 1898.

(Signed) F. C. HARRISON,
Accountant-General.

[Statement.

Order—No. 108, Financial, dated 4th February 1898.

Recorded.

(True Extract.)

A. T. ARUNDEL,
Chief Secretary.

To the Revenue Department.
„ Local and Municipal Department.
„ Accountant-General.

Exd. Shaik Karim.

Order—No. 108, Financial, dated 4th February 1898.

Recorded.

(True Extract.)

A. T. ARUNDEL,
Chief Secretary.

To the Revenue Department.
„ Local and Municipal Department.
„ Accountant-General.

Exd. Shaik Karim.

Financial

~~Judicial~~ (1897) Department.

CURRENT No. 3877
Financial

CHIEF SECRETARY'S OFFICE
2 DEC. 1897
GOVERNMENT OF MADRAS

From The Inspector-General of Registration, Madras.

Order

G. No. 7562

Dated 1st December 1897.
Received } 2.12.97.
Registered }
Enclosures (Two copies).
Spare copies

SUBJECT.

Submitting a copy of letter to the Accountant-General forwarding a statement showing the estimated increase or loss of registration revenue due to famine in 1896-97.

BACK PAPERS.

G.O.	No.	Department.	Date.
986	26-11	97	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Financial (1897) Department.

CURRENT No. 3837

Be Circ

CHIEF SECRETARY GOVERNMENT OF MADRAS 4 DEC 1897

From M. Hammick Esq I.C.S. Inspector General of Police

Order

No. 4476

Dated 3d December 1897.

Received } 4.XII.97
Registered }

Enclosures 1

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SUBJECT.

Submitting copy of the report furnished to the Govt. in accordance with para 10 of G.O No 986 Fin dy 26th Nov 1897 on the increase or loss of Revenue under XVII. Police on account of Famine.

BACK PAPERS.

G.O.	No.	Department.	Date.
986	26. 11-97		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Financial (1897) Department.

CURRENT No. 3923

CHIEF SECRETARY
11 DEC 1897
GOVERNMENT OF MADRAS

From the Board of Revenue, Revenue Settlement, Land Records and Agriculture. Madras.

Order

No. 9817 Iris

Dated 8 December 1897

Received 11 } 12.97
Registered 13 }

Enclosures

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SUBJECT.

Stating that the voluntary Irrigation Cess collected at present in certain districts that were not affected with famine comes under No VI Provincial rates and that the decrease in the collection in 1896-97 under that head was due to the credit given in 1893-96, to the sale proceeds of Government Securities, in favor of the Vyacondam channel Trichinopoly District, sold under Government Order, 117, dated 4th March 1897, Revenue.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Financial (1897) Department.

CURRENT No. 3900

CHIEF SECRETARY'S
10 DEC 1897
GOVERNMENT OF MADRAS

Order

From The Secretary to the Commissioner of Salt, Abkari and Separate Revenue

WCS No. 5732

Dated 9th December 1897

Received } 10. 12. 97

Registered }

Enclosures

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SUBJECT.

Forwarding to the Accountant General Madras a statement showing the estimated increase or loss of revenue under III Salt IV Stamps V Excise VII Customs and VIII Assessed Taxes during 1896-97 owing to the famine

BA[illegible]PAPERS.

G.O.	No.	Department.	Date.
986	26.11.97		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Financial (1897) Department.

CURRENT No. 3916

From The Local Govt. Dept.

Order

No. 2406 Revs.

Dated 9-12-97.

Received 11. 12. 97

Registered 11. 12. 97

Enclosures 1

Spare copies

SUBJECT.

Estimated increase or loss of Revenue on account of Famine

Forwarding to the Accountant-General, statt. showing the estimated increase or loss of Revenue under Local Funds during 1896-97, on account of famine

BACK PAPERS.

G.O.	No.	Department.	Date.
986	26-11-97		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Judicial (189 7) Department.

CURRENT No. 3980

From

The Inspector-General of Prisons
Ootacamund.

Order

No. 5441

Dated 9th December 1897.

Received 12 } 12. 97
Registered 13 }

Enclosures

Spare copies

SUBJECT.

Submitting to Govt: in the Financial Department copy of letter addressed to the Accountant-General stating that the Receipts of the Jail Department for 1896-97 were not affected by the famine.

CHIEF SECRETARY'S 12 DEC. 1897 GOVERNMENT OF MADRAS

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Financial

~~Judicial~~ (1897) Department.

R 3/1

CURRENT No. 3982

CHIEF SECRETARIAT
16 DEC 1897
GOVERNMENT OF MADRAS

From

The Registrar of the
High Court of Judicature,
Madras.

Order

Dis No. 2172

Dated 15th December 1897
Received 16. 12. 97
Registered
Enclosures one.
Spare copies

SUBJECT.

Forwarding a copy of letter Dis. No. 3157 dated the 14th instant addressed to the Accountant-General, Madras called for in G.O., No.986, Financial dated the 26th ultimo.

BACK PAPERS.

G.O.	No.	Department.	Date.
986	26.11.97		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Revenue (1897) Department.

CURRENT No. 10733.

148

CURRENT No. 4078

Financial Dept.

Order Endt no. 6519 J/23rd Dec. 97.

Transferred to the Financial Department

Rtmarjonbnds.

of U.S. to Govt-
23/12/97

Fort St George,
23rd Dec. 97.

Rec'd 27/12/97
Repd
Encls - 2.

From

The Board of Revenue,
Land Revenue.
Madras.

No. 4747 Misc.

Dated 15th December 1897.

Received 14 " "

Registered 14 " "

Enclosures /

Spare copies

SUBJECT.

Submitting to Govt. information regarding the loss of revenue due to famine in 1896-97.

1a
F.dc
14.12.97

BACK PAPERS.

G.O.	No.	Department.	Date.
Fins	6102	26/11-97	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Financial (1898) Department.

BC

CURRENT No. 44

From

The Revenue Department,

Order

No. 3, Misc.

Dated 4th January 1898

Received [illegible]

Registered 6

Enclosures

Spare copies

SUBJECT.

Recording with remarks B.P. forwarding to Accountant-General a statement showing the estimate increase or loss of revenue under III Salt, IV Stamps, V Excise, VII Customs, & VIII Assessed taxes during 1896-97 owing to the Famine.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

1084 4

No. FINANCIAL, FEBRUARY 1898.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following paper:—

G.O., No. 986, Financial, dated 26th November 1897. A

ABSTRACT.—Communicating to the departments and officers concerned letter from the Accountant-General requesting to be furnished with statements showing the estimated increase or loss of revenue on account of famine for 1896–97 and 1897–98 classified under the respective major heads of account; and requesting the Accountant-General to furnish Government with a copy of his final communication to the Comptroller-General on the subject.

READ—also the following papers:—

C.W. 3817.

From the Hon'ble P. RAJARATNA MUDALIYAR, Dewan Bahadur, Inspector-General of Registration, to the Chief Secretary to Government, dated Madras, 1st December 1897, G. No. 7562.

With reference to Government Order (without number and date) on Accountant-General's letter, No. 3637, dated 20th November 1897, I have the honour to submit a copy of my letter to the Accountant-General.

ENCLOSURES.

From the Hon'ble P. RAJARATNA MUDALIYAR, Dewan Bahadur, Inspector-General of Registration, to the Accountant-General, dated Madras, 1st December 1897, G. No. 7561.

Referring to Government Order (without number and date) on your letter, No. 3537, dated 20th November 1897, I have the honour to forward a statement showing the estimated increase or loss of registration revenue due to famine in 1896–97.

2. As explained in paragraph 7 of the Administration report of this department for 1892–93, the effect of the season on registrations varies with reference to local conditions, the intensity of the distress, &c. The revenue from ordinary registrations in 1896–97 shows a falling off of Rs. 2,800 in the four Deccan districts, where the famine was severe, while in Ganjám and Vizagapatam, where the distress was not so severe, there was an increase of Rs. 2,400. The net result for the six affected districts was a decrease of only Rs. 400 in the ordinary registration fee.

On the other hand, owing to the liberal grants of State loans, there was an increase of Rs. 15,000 in the fees realized for searches in connection with applications under the Loans Acts.

Major head of account.	Revenue.								Authority for any estimates that enter into the statement.
	Estimated increase of revenue.				Estimated loss of revenue.				
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
X. Registration	Rs. 7,500	Rs. 7,500	..	Rs. 15,000	Rs. 200	Rs. 200	..	Rs. * 400	* Too small to be taken into account.

From M. HAMMICK, Esq., I.C.S., Inspector-General of Police, to the Chief Secretary to Government, dated Madras, 3rd December 1897, No. 4476.

I have the honour to submit a copy of my report furnished to the Accountant-General in accordance with paragraph 1 of G.O., No. 986, Financial, dated 26th November 1897.

ENCLOSURE.

From M. HAMMICK, Esq., I.C.S., Inspector-General of Police, to the Accountant-General, dated Madras, 3rd December 1897, No. 4475.

With reference to G.O., No. 986, Financial, dated 26th November 1897, I have the honour to report that there was neither increase nor loss of revenue under head XVII. Police on account of famine during the year 1896–97.

2. Your request in paragraph 2 of your letter read in the above Government Order has been noted.

Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), Mis. No. 9817, dated 8th December 1897.

Read—G.O., No. 986, Financial, dated 26th November 1897.

Resolution—Mis. No. 9817, dated 8th December 1897.

Of the several heads of revenue mentioned in the Government Order, Financial Department, read above, No. VI. Provincial Rates, under which is included the Irrigation Cess fund, is the only item which appertains to the Board in the Settlement Department. A voluntary irrigation cess is at present collected only in five districts, viz., Salem, Coimbatore, Trichinopoly, Tanjore and Chingleput, none of which is an affected district, as compared with the figures for 1895–96, the actuals of 1896–97 show a decrease of Rs. 7,902, which was due chiefly to the fund being credited with the value of the Government securities in favour of Wyakondan channel in the Trichinopoly district, sold under G.O., No. 117, Revenue, dated 4th March 1895. The Board presumes that no statement in the form referred to need be furnished to the Accountant-General by this department.

(True Extract.)

(Signed) R. V. SRINIVASIAR,
Secretary.

To the Accountant-General.

Copy to the Chief Secretary to Government, Financial Department.

Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 5432, dated 9th December 1897.

Read—G.O., No. 986, Financial, dated 26th November 1897.

Read also G.O., Mis. No. 6230, Revenue, dated 3rd December 1897, recording with remarks Proceedings of the Financial Department communicating to the departments concerned letter from the Accountant-General requesting to be furnished with statements showing the estimated increase or loss of revenue on account of famine.

Read also the following statement showing the estimated increase or loss of revenue during 1896–97 on account of famine under III. Salt, V. Excise, VII. Customs, VIII. Assessed Taxes :—

Major head of account.	Revenue. Estimated increase of revenue. Imperial.	Provincial.	Local.	Total.	Estimated loss of revenue. Imperial.	Provincial.	Local.	Total.	Authority for any estimates which enter into the statement.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
III. Salt ..	..	..	..	..	The Salt revenue of 1896-97 was not affected by famine.				
IV. Stamps ..	45,802	1,37,407	..	1,83,209	..	..	..	..	The actuals of 1896–97 have been compared with the average of the actuals of the three preceding years and the increase has been worked out. The Board has already reported in its Proceedings, Mis. No. 3463, dated 11th August 1897, that the famine has affected the stamp revenue very little. As regards the assessed taxes the increase is due to fresh and enhanced assessment made after careful inquiries. The income-tax revenue of 1896–97 was not affected by famine to any appreciable extent.
VIII. Assessed Taxes (Income-tax).	1,37,582	1,37,583	..	2,75,165	..	..	..	..	
VII. Customs.	3,57,169	..	..	3,57,169	..	..	..	..	This increase in the export duty collections over the average of the actuals of the previous three years is due to the large exportation of rice to Ceylon owing to the usual source of supply to that colony from Bengal having dried up in consequence of the famine in Northern India. The customs receipts have not been affected by the famine in this Presidency.
V. Excise ..	..	*Nil.*	..	..	37,500	12,500	..	50,000	G.O., Mis. No. 5530, Revenue, dated 28th October 1837. There was a net increase of only Rupees 5,00,000 for the whole Presidency during 1896–97 over the figures of 1895–96 against an increase of Rs. 6,30,000 in 1895–96 over the figures of 1894–95. The falling off in the rate of progress may possibly have been due to the famine, but this cause could not have affected it to a greater extent than perhaps Rs. 50,000.

Resolution—Mis. No. 5432, dated 9th December 1897.

Forwarded to the Accountant-General, with reference to G.O., No. 986, Financial, dated 26th November 1897.

(True Extract.)

(Signed) A. KRISTNASAMI IYENGAR,
Ag. Assistant Secretary.

To the Accountant-General, Madras.

Copy to the Secretary to Government, Financial Department.
" " " Revenue Department.

Cul. 3916.

G.O., Mis. No. 2406 L., dated 9th December 1897.

Read—Proceedings from the Financial Department, No. 986, dated 26th November 1897, communicating Accountant-General's letter requesting to be furnished with statements showing the estimated increase or loss of revenue on account of famine for 1896–97, classified under the respective major heads of account.

Order—Mis. No. 2406 L., dated 9th December 1897.

The accompanying statement will be forwarded to the Accountant-General.

(True Extract.)

H. TREMENHEERE,
Ag. Secy. to Government.

To the Accountant-General.
Copy to the Financial Department.

APPENDIX.

STATEMENT showing the estimated loss or increase of revenue under Local Funds (Act V of 1884) during the official year 1896–97 arising out of famine or scarcity.

Head of accounts.	Estimated loss of revenue.							Authority for the estimates. (The paragraphs quoted are those of the Local Fund administration reports for 1896–97.)
	Anantapur.	Bellary.	Cuddapah.	Ganjám.	Kurnool.	Vizagapatam.	Total.	
	RS.	RS.	RS.	RS.	RS.		RS.	
Land-cess	(a) 17,541	(e) 60,829	(i) 94,538	(n) 69,062	(q) 44,844	..	2,86,814	(a) Para. 9. (e) Para. 11. (i) Para. 11. (n) Para. 9. (q) Para. 9.
House-tax	(b) 909	(f) 3,922	(j) 5,598	..	(r) 1,103	..	11,532	(b) Para. 11. (f) Para. 13. (j) Para. 13. (r) Para. 11.
School-fees	(c) 407	(g) 2,162	(k) 623	..	(s) 1,004	..	14,196	(c) Para. 12. (g) Para. 14. (k) Para. 14. (s) Para. 12.
Ferry rents	..	..	(l) 656	(o) 1,614	(t) 30	..	2,300	(l) Para. 20. (o) Para. 15. (t) Para. 15.
Fishery rents	(d) 223	..	..	(p) 288	..	..	511	(d) Para. 19. (p) Para. 15.
Avenues	..	(h) 24	(m) 1,720	..	(u) 205	..	1,949	(h) Para 19. (m) Para. 22. (u) Para. 15.
Total ..	19,080	66,937	1,03,135	70,964	47,186	..	3,07,302	

Note.—There was an increase of Rs. 272 under fishery rents in the Bellary district the tanks being dry for want of rains—*vide* paragraph 17 of the Local Fund Administration report.

From A. G. CARDEW, Esq., Inspector-General of Prisons, to the Accountant-General, dated Ootacamund, 9th December 1897, No. 5440.

With reference to G.O., No. 986, Financial, dated 26th November 1897, I have the honour to state that the receipts of the Jail Department for 1896–97 were not affected by the famine.

No. 5441.

Copy submitted to Government in the Financial Department as ordered in the Government Order quoted above.

(Signed) A. G. CARDEW,
Inspector-General of Prisons.

9th December 1897.

From D. W. G. COWIE, Esq., Registrar of the High Court of Judicature, to the Chief Secretary to Government, dated Madras, 15th December 1897, Dis. No. 2170.

With reference to G.O., No. 986, Financial, dated the 26th ultimo, I am directed to forward a copy of High Court's letter, Dis. No. 2157, dated the 14th instant, to the Accountant-General, Madras.

[ENCLOSURE.

From D. W. G. COWIE, Esq., Registrar of the High Court of Judicature, to the Officiating Accountant-General, dated Madras, 14th December 1897, Dis. No. 2157.

With reference to G.O., No. 986, Financial, dated the 26th ultimo, I have the honour to inform you that there is no gain or loss of revenue under XVI-A. Law and Justice arising out of famine or scarcity during 1896–97 to report.

Endorsement in the Revenue Department, No. 6519, dated 23rd December 1897.
Proceedings of the Board of Revenue (Land Revenue), Mis. No. 4747, dated 13th December 1897.

Read—the following papers :—

G.O., No. 986, Financial, dated 26th November 1897.
„ Mis. No. 6230, Revenue, dated 3rd December 1897.

Resolution—Mis. No. 4747, dated 13th December 1897.

In reply to the Government Orders read above, the Board submits the following particulars regarding the gain or loss of revenue on account of famine during 1896–97 :—

Major heads of account.	Revenue (in lakhs of rupees).								Details of the estimates.
	Estimated increase of revenue.				Estimated loss of revenue.				
	Imperial.	Provincial.	Local.	Total.	Imperial ($\frac{3}{4}$).	Provincial ($\frac{1}{4}$)	Local.	Total.	
I. Land Revenue ..	..	..	..	..	25·76	8·59	1·43	35·78	*Vide* separate sheet appended.
	..	..	..	..	..	..	1·43	1·43	
VI. Provincial rates (village-cess).	..	..	..	..	..	..	..	..	*Vide* paragraph 3 of the resolution.
IX. Forest	..	..	..	..	..	..	..	37·21	
Total ..	..	..	..	..	..	..	..		

2. Of the sum of Rs. 37,21,000 shown as the loss of 1896–97 under I. Land Revenue and VI. Provincial Rates, a portion (Rs. 21,03,000) represents famine remissions under I. Land Revenue, and the remainder, the short collections of the year which will be made good in subsequent years.

Districts.	Sanctioned estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
Ganjám	53,300	46,546	— 6,754
Vizagapatam	33,000	38,274	+ 5,274
Gódávari	76,800	1,13,600	+ 36,800
Kurnool	1,36,200	1,26,650	— 9,550
Bellary	71,850	1,53,458	+ 81,658
Anantapur	38,400	1,06,522	+ 68,122
Cuddapah	1,66,300	1,88,653	+ 22,353
Net increase .	..	..	+ 1,97,903

3. The revenue under IX. Forest in 1896–97 did not exhibit any special decrease in the famine districts, as will be seen from the marginally-noted statement. The variations in the actuals as compared with the estimates have been fully explained in submitting the budget estimate for the ensuing year (*vide* memorandum printed on pages 23 to 25 of Board's Proceedings, Forest No. 453, dated 16th October 1897).

(True Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Accountant-General.
" Famine Secretary.

APPENDIX.

DETAILS of the calculations for estimating the loss of revenue due to famine in 1896–97 under I. Land Revenue and VI. Provincial Rates.

Districts.	Normal closing balance of 1896–97 under I. Land Revenue inclusive of Government assignment — column 15 of the statement at page 4 of G.O., No. 725, Revenue, dated 27th August 1897.	Settled closing balance (actuals) of 1896–97 under I. Land Revenue inclusive of Government assignment.	Difference between columns 2 and 3 representing short collections in 1896–97 on account of famine.	Famine remissions of fasli 1306 as per column 7 of statement B in Board's Proceedings, Mis. No. 4460, dated 23rd November 1897.	Portion of the famine remissions appertaining to the period, April —June 1897.	Difference between columns 5 and 6 representing famine remissions appertaining to 1896–97.	Total loss of land revenue inclusive of Government assignments for 1896–97. Total of columns 4 and 7.	Portion of the amount in column 4 representing ryotwar revenue—*vide* column 4 of statement B in Board's Proceedings Mis. No 4460, dated 23rd November 1897.	Total of columns 7 and 9, which represents the amount the collection of village-cess on which has been postponed.	Village-cess at 8 pies per rupee on the amount in column 10.	Total loss of revenue during 1896–97 under I. Land Revenue and VI. Provincial Rates. Total of columns 8 and 11.
1	2	3	4	5	6	7	8	9	10	11	12
	IN LAKHS OF RUPEES.										
Ganjám	2·13	3·89	1·76	2·18	..	2·18	3·94	·86	3·04	·12	4·06
Vizagapatam	1·19	1·48	·29	1·53	..	1·53	1·82	·34	1·87	·08	1·90
Gódávari	·94	2·33	1·39	·94	..	·94	2·33	1·34	2·28	·09	2·42
Cuddapah	·89	7·60	6·71	3·87	..	3·87	10·58	6·62	10·49	·44	11·02
Anantapur	·38	·74	·36	5·00	2·50	2·50	2·86	·34	2·84	·12	2·98
Bellary	·51	3·01	2·50	7·18	1·02	6·16	8·66	2·47	8·63	·36	9·02
Kurnool	·88	2·29	1·41	3·85	..	3·85	5·26	1·40	5·25	·22	5·48
Total ..	6·92	21·34	14·42 +·33 *	24·55	3·52	21 03	35·45 +·33 *	13·37	34·40	1·43	36·88 +·33

* Difference between the amounts shown in column 4 against Cuddapah and Kurnool and the amounts (6·95 and 1·50 lakhs) shown as famine postponements in the respective districts in the budget statements.

Note—(1) The figures relating to Ganjám, Cuddapah, Anantapur and Kurnool, in so far as they refer to the transactions of 1896–97, are only provisional pending the completion of the jamabandi or the accounts connected therewith.

(2) In statement B appended to Board's Proceedings, Mis. No. 4460, dated 23rd November 1897, the net increase on account of famine in the village-cess collections of 1897–98 is shown as Rs. 1,42,000. This amount was calculated with reference to a total famine remission of 24·55 lakhs as shown in column 7 of the said statement. But if the cess due on a famine remission of 3·52 lakhs appertaining to the first quarter of 1897–98 as shown in column 5 of statement A in Board's Proceedings, Mis. No. 4460, dated 23rd November 1897, be deducted, the net increase in the cess collections of 1897–98 on account of famine will be only Rs. 1,27,000 as shown below :—

	RS.
Cess at 8 pies on Rs. 34,40,000 (amount in column 8 of statement B *minus* Rs. 3,52,000)	1,43,000 (A)
„ 7 „ „ 4,51,000 as per column 9 of statement B	16,000 (B)
Difference between (A) and (B)	1,27,000

Endorsement—No. 6519, dated 23rd December 1897.

Transferred to the Financial Department.

(Signed) N. E. MARJORIBANKS,
Ag. Under Secretary to Government.

In Press Here comes (A) from page 11.

ENCLOSURE.

STATEMENT of the cost of the Famine to Government in the Civil Department of the Madras Presidency in the year 1896-97.

Major Head of Account.	Charges—direct and indirect.				Revenue.								Authority for any estimates which enter into the statement.
					Estimated increase of revenue.				Estimated loss of revenue.				
	Imperial	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial	Provincial.	Local.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
I. Land Revenue	..	..	..	..	..	..	..	..	25,76,000	8,59,000	1,43,511	35,78,511	These figures have been furnished to me by heads of departments under the orders of Government.
IV. Stamps	..	..	..	..	45,802	1,37,407	..	1,83,209	..	..	..	..	
V. Excise	..	..	..	..	..	..	..	..	37,500	12,500	..	50,000	
VI. Provincial Rates	..	..	..	..	..	..	..	..	..	..	4,41,346	4,41,346	
VII. Customs	..	..	..	..	3,57,169	..	..	3,57,169	..	..	..	..	
VIII. Assessed Taxes	..	..	..	..	1,37,582	1,37,583	..	2,75,165	..	..	..	..	
X. Registration	..	..	..	..	7,300	7,300	..	14,600	..	..	..	..	
XIX. Education (School-fees)	..	..	..	..	..	..	..	..	..	..	4,196	4,196	
XXV. Miscellaneous (Avenues)	..	..	..	..	..	..	..	..	..	..	1,949	1,949	
XXXII. Civil Works (Ferry Rents) ..	..	..	..	..	..	..	..	..	..	..	2,300	2,300	
		5,255	..	5,255	..	..	..	..	..	..	..	..	
3. Land Revenue	..	803	..	803	..	..	..	..	..	..	..	..	
19-A. Law and Justice — Courts of Law ..	..	777	..	777	..	..	..	..	..	..	..	..	
20. Police	..	..	14,375	14,375	..	..	..	..	..	..	..	..	
24. Medical	..	1,39,476	92,067	2,31,543	..	..	..	..	..	..	..	..	
33. Famine Relief	..												
Total ..	..	1,46,311	1,06,442	2,52,753	5,47,853	2,82,290	..	8,30,143	26,13,500	8,71,500	5,93,302	40,78,302	

No. 81.

To the Chief Secretary to Government, Financial Department, with reference to G.O., No. 986, Financial, dated 26th November 1897.

(Signed) F. C. HARRISON,
Accountant-General.

C.P. 128/98

FORT ST. GEORGE,
14th January 1898.

G.O., Mis. No. 3, Revenue, dated 4th January 1898.

Read—Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 5432, dated 9th December 1897, forwarding to the Accountant-General, Madras, a statement showing the estimated increase or loss of revenue under III. Salt, IV. Stamps, V. Excise, VII. Customs and VIII. Assessed Taxes during 1896–97 owing to the famine.

Order—Mis. No. 3, Revenue, dated 4th January 1898.

Recorded.

2. The Government observes that the heading of the statement, read in the Board's Proceedings, is misleading, and that the estimated increase of revenue given therein, as explained by the Board in the last column of the statement, does not represent the increase due to famine but merely that over the average revenue for the previous three years.

(True Extract.)

(Signed) N. E. MARJORIBANKS,
Ag. under Secretary to Government.

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

ORDER—No. 108, Financial, dated 4th February 1898.

Recorded.

~~(True Extract.)~~

~~A. T. ARUNDEL,~~
~~*Chief Secretary.*~~

To the Revenue Department.
" Local and Municipal Department.
" ~~Board of Revenue~~
" Hon'ble the ~~Chief~~ Justice of the High Court, with C.D.
" ~~Inspector-General of Police.~~
" " of Prisons.
" " of Registration.
" ~~Judicial Department.~~
" Accountant-General.

Nil. For information only. Marked E as information may be useful in the Financial Statement

Chief

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ned for signature.

tched in print.

NUMBER OF COPIES REQUIRED { Order complete. 45 / Letter only. / Order complete with Letter.

DATED

AGAIN G.O., No.
192 ,

ENT No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

APERS NOT FILED UP, BEING WANTED FOR DESPATCH
ORIGINAL.

N.B.—

A = Print in full.
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