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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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PROCEEDINGS OF THE BOARD OF REVENUE, dated 30th November 1876.

Read Government Orders, dated 22nd November 1876, No. 1,761, 23rd November 1876, No. 1,785, and 24th November 1876, No. 1,800, regarding expenditure and loss of revenue arising from distress at present existing in the districts.

In the first of the orders above read, Government call upon the Board to report the amount which will be expended on famine relief within the close of the current official year; in the second, they are directed to furnish the best estimate possible of the loss of revenue during the current and ensuing years separately under the several heads; and in the third, they are required to state, for the information of the Accountant-General, the probable cash requirements in each district during the next six months.

2. Before endeavouring to answer these calls, the Board must premise, and they think Government will admit, that no certain estimates can be formed at present since prospects over a large portion of the Presidency are as yet uncertain, and a change, which is not impossible, in the character of the season may falsify any estimates which can now be put forth by many lakhs of Rupees. Further, as regards relief operations, the necessities of the case will not be fully declared for some months, and the Board are not fully informed as to the scale on which Government intend to work, or as to the policy which they will pursue in respect, for instance, of grain import and distribution, of gratuitous relief, and of organization of relief establishments. The Board must however make the best estimates they can and leave them to be corrected by

3. The Board proceed first to the estimates of revenue for the current and ensuing years.

4. When the estimate submitted to Government with Board's Proceedings of the 14th November were drawn up, rain had just fallen in some quantity, and, as regards most of the districts affected by the north-east monsoon, it seemed possible that, though somewhat late, it might continue and would be in sufficient time to revive the drooping crops, and to permit of nearly the usual breadth of land being cultivated. The Board felt that their estimate of a loss of land revenue to the extent of thirty lakhs in the current year was likely to be exceeded, but, hoping for better accounts from the districts, did not increase it. The rain, however, has proved not so general as the Board then hoped, and none has fallen since up to 29th November. The most precious portion of the season has thus been lost, and a large extent of crop sown has been either destroyed by drought or so injured that the yield will be, in the most favorable future circumstances, a scanty one. The failure of the south-west monsoon on which the districts of Bellary, Cuddapah, and Kurnool depend has rendered famine certain there; but owing to the long holding off, if it is not yet to be called failure of the north-east monsoon rains, the produce of almost the whole of the Presidency south of the Godavery will fall short; the condition of some parts of the country seems likely to be as bad as that of the Ceded Districts; in many places there will be severe distress, and high prices must rule everywhere. The districts of Kistna, Nellore, Chingleput, the greater part of North Arcot and Salem, Coimbatore, and Madura must be added to the list of distressed tracts, while the condition of Trichinopoly and of

tracts of Tanjore and Tinnevely is critical. Nellore, Chingleput, and Madura are likely to suffer most. The district of South Arcot is the only one in which prospects are even moderately good.

5. The Board had already requested Collectors to furnish revised estimates of revenue, and on the receipt of the order of Government instructed all Collectors to telegraph the probable receipts under each major head for the current and ensuing years, and also the estimated remissions of land revenue which will have to be granted in the current fasli. The figures are tabulated in the statements herewith submitted together with the estimate adopted by the Board. They now proceed to notice each head in order.

Land Revenue.—According to the Collectors' estimates the probable collections of 1876-77 are Rupees 3,33,18,000 or less than the sanctioned Budget Estimate by Rupees 1,15,82,000. There are however certain obvious errors in the Collectors' figures which have been corrected in the Board's estimate in the last column of the statement.

5. The estimates of the Collectors of Ganjam, Vizagapatam, and Godavery are accepted. In Kistna the Collector has estimated the land revenue collections at Rupees 20,00,000 or considerably less than half the ordinary revenue, but the circumstances of the district do not justify the apprehension of so great a decrease. The Collector's figures which are given for the fasli seem to have reference to collections out of the current demand of *Fasli* 1286. The Board find that up to October last the arrears collections amounted to Rupees 12,00,000, and they therefore consider that the estimate for this district for the official year may be safely assumed at Rupees 32,00,000. The figures reported for Cuddapah, viz., Rupees 5,50,000, also refer to the *fasli*. The estimates cannot be adopted for the official year. Up to date Rupees collected in Cuddapah. The remissions for the fasli are estimated at 12,98,000, the loss on the two years as estimated by the Collector comes to nineteen lakhs. The estimate is obviously wrong and the Board have raised it to Rupees 9,00,000. The Trichinopoly estimate is also for the fasli, but as all the kists fall within the official year and as the Collector's estimate, Rupees 11,63,000, is nearly equal to the average revenue, less the estimated remissions, it will be accepted for the official year.

7. The figures given by the Collector of Bellary, Rupees 7,00,000, are for the fasli, but the collections up to October last amounted to Rupees 5,47,000 only; and, as in the present circumstances there is very little probability of more than Rs. 1,63,000 being collected during the remaining months of the current official year, the Collector's estimate has been retained.

8. The Collector of North Arcot gives remissions at eight lakhs, but his figures for the two years give twenty-two lakhs nearly as the total loss. The collections to October are Rupees 9,11,000. The kistbundi instalments place 34ths of the demand within the current official year. There have been good crops in the south of the district. The Board have therefore raised the estimate to Rupees 17,00,000. They have made some slight alterations in other districts. The result on the whole is that the regular estimate for 1876-77 is Rupees 3,52,68,000, which is less than the Budget estimated by Rupees 96,32,000.

As regards 1877-78 the Collectors' estimates show a decrease of Rupees 53,93,000 compared with the average collections of the past five years. The effects of the current bad season had been already to some extent taken into account in

submitting the Budget for 1877-78, and the sums now estimated by Collectors compared with the estimates already submitted show a falling off of Rupees 45,51,000. The Board have modified the Collectors' estimates in some districts with reference to the instalments of the current fasli year falling in the next official year and the average collections of the past five years, making sufficient allowance for the decrease in the arrear demand consequent on remissions during the present season; the enclosed statement shows the collections in each district on the average of the last five years and the estimates now framed by the Collectors and the Board. From this it will be observed that the loss estimated in 1876-77 and 1877-78 compared with the average collections of the past five years is 102 lakhs and 31 lakhs of Rupees respectively, the total loss in the two years being Rupees 133 lakhs. The extraordinary remissions necessary during the current official year are reported by Collectors* to be 120 lakhs. The additional loss of 13 lakhs of Rupees on the whole seems not more than is sufficient to allow for the disastrous effect on next year's cultivation of a season such as the present.

*The probable remissions in South Arcot have not been reported by the Collector. The amount has been estimated at 5 lakhs with reference to the loss shown by his figures for the two years.

Excise on spirits and drugs.—The probable collections in 1876-77 are estimated at Rupees 53,32,500 against Rupees 63,80,000, the sanctioned estimate for the year. The Board do not think that the Collectors' estimate can be raised. For 1877-78 the revenue is estimated at Rupees 60,80,417, or Rupees 3,37,583 less than the estimate already submitted to Government. The Board accept the Collectors' estimates except for Salem. The Collector of this district estimates the revenue for Rupees 3,11,000 against Rupees 4,81,000, the sanctioned estimate for the current year. The decrease thus shown is a great deal too great, and the estimate will be raised to Rupees 4,00,000. This raises the total estimate to Rupees 61,69,471, or Rupees 61,70,000 in round numbers against Rupees 63,39,000, the actuals of 1875-76.

Sea Customs.—The estimate under this head for 1876-77 as now telegraphed by Collectors is Rupees 34,000 in excess of the sanctioned estimate, which may be left unaltered. For 1877-78 the Collectors' estimate is Rupees 46,150 less than the estimate already submitted by the Board to Government, but the Board think that the estimate (Rupees 26,23,200) submitted by them to Government is sufficiently moderate, and does not require further alteration. It is about 4 lakhs less than the actuals of 1875-76.

Land Customs.—No reduction is estimated under this head for 1877-78. The estimate already submitted, i.e., Rupees 2,28,200, may be retained. It is Rupees 62,200 less than the actuals of 1875-76. For 1876-77 the Collectors' estimate (Rupees 2,08,200) will be retained.

Salt.—The estimates of Collectors for 1876-77 and 1877-78 amount to Rupees 128,21,000 and Rupees 129,57,300 respectively. Except in the case of Kistna,

Actuals.	Malabar.	S. Canara.	South Canara, and Malabar, the Collectors' estimates are fair, and will be accepted.
1871-72	11,91,000	6,68,000	
1872-73	11,11,000	5,63,000	
1873-74	11,10,000	5,73,000	
1874-75	9,88,000	5,78,000	
1875-76	9,97,000	5,73,000	In the last two districts the estimates are too low as will be seen from the marginal figures. The estimates already submitted

to Government for 1877-78, i.e., Rupees 4,66,000 for South Canara and Rupees 7,90,000 for Malabar, may, the Board think, be retained for that year, while for 1876-77 the regular estimate* already reported by

* South Canara	...	...	...	Rs. 5,21,000
Malabar	...	...	...	6,16,500

the Collectors for communication to the Accountant-General may be adopted. The Collector of Kistna estimates the revenue for 1877-78 at 8 lakhs while that for 1876-77 is estimated at 9 lakhs. The Board think that the estimates for the two years may be fixed at 9 lakhs of Rupees each. Thus the total estimate will amount:—

In 1876-77 to...	...	...	...	Rs. 130,58,500
In 1877-78 to...	...	...	...	133,69,300

Stamps.—The Collectors' estimate for 1876-77 is Rupees 50,64,436 against Rupees 50,00,000, the sanctioned estimate for the current year. But there is evidently a mistake in the telegram received from the Collector of Trichinopoly. The amount is given at Rupees 4,44,436 while the sanctioned estimate is only Rupees 1,44,000. This mistake corrected, the Collectors' estimates amount to Rupees 47,64,436. The loss which amounts to Rupees 2,35,564 is not more than is probable considering the state of the country, and the Collectors' estimate will be retained in round numbers at Rupees 48,00,000. The estimates telegraphed for 1877-78 amount to Rs. 51,88,436. In reporting this amount also an error similar to that above referred to has occurred in the Trichinopoly telegram, and the corrected estimate amounts to Rupees 48,88,436 against Rupees 49,91,000, the estimate already submitted by the I ment. The Collectors' estimates now reported may be adopted in round Rupees 49,00,000.

The total estimates as now revised by the Board under the several major heads of account compared with the average collections of the past years and the estimates sanctioned and already submitted are shown below:—

	Actuals on the average of 5 years ending 1875-76.	1876-77.		1877-78.	
		Sanctioned Estimate.	Estimate now proposed by the Board.	Estimate already submitted by the Board.	Estimate as now fixed by the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue ...	454,84,400	449,00,000	352,68,000	446,45,000	423,12,000
Excise on Spirits and					
Drugs ...	60,74,800	63,80,000	53,32,500	64,18,000	61,79,400
Sea Customs ...	29,19,080	25,40,000	25,40,000	26,23,200	26,23,200
Land Customs ...	2,33,250	2,60,000	2,08,200	2,28,200	2,28,200
Salt ...	131,47,000	136,50,000	130,58,500	134,16,000	133,69,300
Stamps ...	45,84,000	50,00,000	48,00,000	49,91,000	49,00,000
Total ...	724,42,530	727,30,000	612,07,200	723,21,400	696,12,100

It will be seen that the estimated Revenue of 1876-77 falls short of the average collections by Rupees 1,12,35,330 and of the sanctioned Budget by 1,15,22,800, and that the revised estimate for 1877-78 is less than that already submitted by Rupees 27,20,300. The loss of revenue may be stated at 115 lakhs for 1876-77 and

27 lakhs for 1877-78. It will be seen that, except in correcting obvious mistakes, the Board have modified but little the estimates framed by the Collectors who, of course, are best qualified by knowledge of the present state of their districts to judge of present prospects. These officers appear to have in general approached the question in a more desponding frame of mind than is perhaps justifiable, and the Board think that the actual loss will certainly not exceed the sums now reported. The estimate of loss is therefore a maximum one. The Board again observe that a change in the aspect of the season may work wonders, and they believe that rain during the fortnight would, if general, reduce the probable loss by one-half.

As to relief, the Board do not anticipate that it will be possible to discontinue operation at the close of the official year, as agricultural work will not commence before the end of May at the earliest, and food crops will not be gathered for at least three months afterwards. But no doubt there would be a great demand should the

	Rs.
Bellary ...	8,19,000
Cuddapah ...	1,70,000
Kurnool ...	2,65,000
Nellore ...	35,000
Madura ...	34,236
Chingleput ...	25,000
Coimbatore ...	25,000
North Arcot ...	26,450
Salem ...	17,000
Kistna ...	10,000

Total ... 14,26,686

south-west monsoon be early and copious; and the Board, in compliance with the orders issued, proceed to estimate, as best they can, the outlay which will be wanted to the end of the official year.

The sums sanctioned for relief works in the several districts up to the 29th November are noted in the margin. It is very difficult to estimate how far these grants will have to be supplemented.

—The number of coolies employed has been increasing very rapidly as

Date.	Numbers on Relief works.	Numbers gratuitously relieved.	Number of Taluqs to which report refers.
21st October ...	36,095	...	11
30th " ...	66,786	...	13
8th November ...	95,132	7,291	14
11th " ...	109,972	8,181	13
21st " ...	146,938	8,517	14
28th " ...	147,996	9,532	15

shown by the figures noted in the margin, extracted from reports which have reached the Board. These numbers appear to be sufficient to show that the suggestion of Government that the estimate of 1,00,000 might be adhered to, as numbers would be drawn away to the Nellore Canal, cannot be adopted. The Board doubt whether the Bellary laborers will avail themselves of the work in Nellore, and as this is intended, as the Board have been informed, to employ only 40,000 in all, it cannot produce much effect on the numbers seeking employment in Bellary. The numbers will probably suddenly increase in the month of January when the agricultural operations in parts of the district, trifling though they are, will have entirely ceased. The rate of increase in the numbers seems to have received a check in the last week for which report has come, probably due to more works having been started in Kurnool, but more still to the crowds in Bellary having been got more under control and a stop being put to fraud and imposition. The Board notwithstanding this check think that the numbers cannot be safely estimated at less than 200,000 for December and 250,000 for each of the following three months. At two annas a head per diem the cost for the four months would be Rupees 35,87,500 for 121 days.

Two annas all round is a high rate as the adult males are only about 40 per cent. of the whole number, but prices will probably rise, and much expenditure will be incurred in establishments, organization of supply of grain, medical services, &c., to an extent which the Board cannot estimate.

Kurnool.—A return just received from Kurnool shows the number of coolies employed in the district on the 18th instant to be 66,851 who would cost Rupees 2,50,000 for a month of thirty days. The number is about the same proportion to the population as that for the Bellary District, but more men will be drawn to Nellore, especially from the West Coast taluqs. Rupees 3,50,000 for December and 4,00,000 for each of the following three months will probably suffice. The estimated outlay in Kurnool within the close of the official year is therefore estimated at Rs. 15,00,000.

Cuddapah.—The number of coolies returned three weeks ago was 17,055 only, but this must the Board think be far below the true number, and certainly not one-fourth of the numbers which may be expected. The Board would estimate for 60,000 who would cost for four months, December to March, Rupees 9,07,500.

Nellore.—The Board have not been informed what Government intend to spend on the Nellore canal. The Rajah of Venkatagiri has declared his intention of expending two lakhs of Rupees on Irrigation Works for relief in his estate; and allowing for this and excluding the canal work, the Board think three lakhs of Rupees will be wanted.

Mitigulpet.—Numbers of distressed persons from surrounding districts and from Madras will flock to works started in Chingleput. The Collector has asked for Rupees 48,000. The rain which is falling at the present time will however greatly benefit this district and set agricultural operation going in a considerable extent of land, and the Board would not enter more than two lakhs for relief works.

North Arcot, Salem, and Coimbatore.—The grants already sanctioned for these districts are not large, and information as to future prospects is somewhat indefinite. The Board would provide one-and-a-half lakhs for Salem and two lakhs each for North Arcot and Coimbatore for expenditure within the official year.

Madura.—The sum of Rupees 30,000 already granted is for the Dindigul and Palni Taluqs, but the Collector in a recent report says that the condition of the Tirumangalum, Periakolam, Madura, and Melur Taluqs is equally bad. There has been very heavy loss of crop, and the district is probably as badly off as Nellore. Emigration will give some relief, but the Board think it probable that three lakhs must be spent in Madura before April next.

Tanjore.—The Pattukotta Taluq suffers heavily in times of drought. The Collector seems to anticipate the necessity of relief in other parts of the district also. The Board will enter one lakh for the official year.

The state of *Trichinopoly* is critical, and the Board are expecting an application for relief, but they cannot enter any sum for this district or for Tinnevely at present.

The Board's estimate for direct outlay in relief works is therefore as follows:—

	Rs.
Bellary	35,87,500
Kurnool	15,00,000
Cuddapah	9,07,500
Nellore	3,00,000
Chingleput	2,00,000
North Arcot	200,000
Salem	1,50,000
Coimbatore	2,00,000
Madura	3,00,000
Tanjore	1,00,000
Total	74,45,000

which with Rupees 14,27,000 already granted makes Rupees 88,72,000. The weather at present looks promising, and should heavy rain fall and the season be hereafter propitious, the necessity for relief works in the districts other than Bellary, Cuddapah, and Kurnool might be almost entirely superseded. This would reduce the estimate by fifteen lakhs of Rupees, but far more than this sum will be required in Bellary and Kurnool in the first six months of the next official year.

The Board are not in a position to estimate the cash requirements of the several districts as desired by Government on behalf of the Accountant-General. They can only regulate the movements of cash, and having no data as to the amounts on account of services not under their administration, they cannot say how far the collections of each district suffice for its need in ordinary times. But the Accountant-General has or should have this information, and it seems to the Board that the figures now laid before Government give him the means of making an estimate of cash requirements for himself. The statements show, as far as the Board can show, the amount by which collections in each district will probably fall short of those in ordinary times, and the amount of extraordinary outlay which, as far as the Board can judge, will be required in each. The sum of the two is obviously the extraordinary requirement for which he has to provide. The Board's estimate of special outlay extends only to the end of the official year, whereas he asks for figures for six months. These however the Board cannot give.

(A true Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with six Statements.

Exd. W. J. Lewis.

N^o 2017

Revenue Board Office

6 December 1896

Official Memorandum

The undersigned has the honor to request the Secretary to Government, Revenue Department, will be so good as to cause the alterations shown in red ink in the accompanying proof copy of the Board's Final

Report in the probolla - viz dated 30 November

the amount required for famine relief

manuscript copy of the same sent to Government.

By order

William

Secretary

To

The Secretary to Government, R. D. with proof copy of Board's Proceedings dated 30th November 1896 N^o —

noted
R

Nov. 1899. 249/42
Office Memo
No. 5493

From
The Superintendent
Bureau of Forestry

To
The Secretary to
Government. P.D.

Subject: Quercus
B.D.

Copy to
No. 2957

Subj. Quercus

Conservation of
Forest Land & with
certain observations
in the occurrence
of 1913 1914 1915
to 1916 1917.