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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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*Proceedings of the Madras Government, Revenue Department,
3rd January 1877.*

No. 24. Read the following Proceedings of the Board of Revenue, dated 30th November 1876, No. 3,022A:—

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 Government.

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, scanty, one. The failure of the south-west monsoon on which the districts of Bellary, Chiddāpah, 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.

6. *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.

7. 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 year, but the estimates cannot be adopted for the official year. Up to date Rupees 5,27,000 have been collected in Cuddapah. The remissions for the fasli are estimated at 12,98,000, but the loss on the two years as estimated by the Collector comes to twenty-one 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.

8. 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. 1,53,000 being collected during the remaining months of the current official year, the Collector's estimate has been retained.

9. 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 ~~kistbund~~ ^{instalments} place ~~it~~ ^{it}ths 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.

10. As regards 1877-78 the Collectors' estimates show a decrease of Rupees 53,90,000 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 remission 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 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 to be 120 lakhs. The additional loss of 13 lakhs of Rupees on the whole seems more than is sufficient to allow for the disastrous effect on next year's cultivation of a season such as the present.

11. *Excise on Spirits and Drugs.*—The probable collections in 1876-77 are estimated at Rupees 53,32,500 against Rupees 53,80,000, 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 1877-78 at 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.

12. *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.

13. *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.

14. *Salt.*—The estimates of Collectors for 1876-77 and 1877-78 amount to Rs. 128,21,000 and Rupees 120,57,300 respectively. Except in the case of Kistna, South Canara, and Malabar, the Collectors' estimates are fair, and will be accepted.

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

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.
Malabar	5,21,000
	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.
In 1877-78 to...	130,58,500
	133,69,300

15. *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 4,44,466 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 Board to Government. The Collectors' estimates now reported may be adopted in round numbers at Rupees 49,00,000.

16. 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	61,18,000	61,70,000
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	2,03,200	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	696,02,700

17. 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 27,18,700. 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.

18. 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	25,430
North Arcot	26,450
Salem	27,000
Kistna	10,000
Total	14,23,686

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.

19. 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.

20. *Bellary.*—The number of coolies employed has been increasing very rapidly as shown by the figures noted in the margin

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

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.

21. *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.

22. *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.

23. *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.

24. *Chingleput*.—Numbers of distressed persons from surrounding districts and from Madras will flock to works started in Chingleput. The Collector has begun by asking 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.

25. *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.

26. *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.

27. *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.

28. 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.

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

Bellary	35,87,500
Kurnool	15,00,000
Cuddapah	9,07,500
Nellore	3,00,000
Chingleput	2,00,000
North Arcot	2,00,000
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.

30. 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 do not ordinarily regulate the movements of cash, and having no data as to the requirements 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.

Land Revenue.

Districts.	Average Collections of 5 Years ending 1875-76.	Sanctioned Estimate for 1876-77.	Actual Estimate for 1876-77 as now reported by Collectors.	Regular Estimate for 1876-77 as now approved by the Board.	1877-78.		
					As per Budget Estimate submitted by Board.	As reported now by Collectors.	As now revised by the Board.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	11,81,000	11,56,000	11,55,000	11,85,000	11,92,000	11,80,000	11,92,000
Vizagapatam	14,00,000	13,96,000	13,96,000	13,96,000	13,96,000	13,96,000	13,96,000
Godavery	41,83,200	41,88,000	39,00,000	39,00,000	42,14,000	41,00,000	41,00,000
Kistna	39,22,800	37,69,000	20,00,000	20,00,000	40,10,000	31,00,000	39,00,000
Nellore	23,56,600	22,90,000	15,00,000	15,00,000	22,84,000	20,00,000	20,00,000
Cuddapah	19,30,600	19,10,000	5,50,000	9,00,000	18,60,000	12,00,000	16,00,000
Bellary	24,80,400	25,00,000	7,00,000	7,00,000	20,72,000	21,00,000	19,00,000
Kurnool	14,67,400	14,81,000	8,50,000	8,50,000	14,54,000	14,00,000	14,00,000
Madras	87,400	70,000	70,000	70,000	70,000	70,000	70,000
Chingleput	16,81,600	15,57,000	9,00,000	9,00,000	15,83,000	8,00,000	11,00,000
North Arcot	25,80,000	21,30,000	14,00,000	17,00,000	21,61,000	15,00,000	24,00,000
South do.	23,12,000	31,90,000	30,00,000	30,00,000	33,65,000	30,00,000	31,00,000
Tanjore	41,60,800	42,00,000	38,00,000	38,00,000	42,10,000	42,00,000	42,00,000
Trichinopoly	15,31,400	15,13,000	11,63,000	11,63,000	15,31,000	15,25,000	15,31,000
Madura	24,12,200	21,02,000	18,80,000	18,80,000	24,12,000	16,00,000	19,50,000
Tinnevely	23,87,200	28,30,000	24,00,000	25,00,000	29,00,000	27,50,000	27,50,000
Coimbatore	25,70,500	26,10,000	22,00,000	25,00,000	25,10,000	25,10,000	25,10,000
Nilgiris	38,840	44,000	54,000	51,000	50,000	50,000	50,000
Salem	22,12,200	21,84,000	14,20,000	14,20,000	22,00,000	17,50,000	21,00,000
South Canara	12,54,400	12,40,000	12,60,000	12,60,000	12,63,000	12,63,000	12,63,000
Malabar	18,31,000	18,50,000	17,50,000	17,50,000	18,07,000	18,00,000	18,00,000
Total	2,01,84,400	1,99,00,000	1,98,15,000	2,52,68,000	1,46,45,000	4,00,91,000	4,23,12,000

Excise on Spirits and Drugs.

Districts.	Average Collections of 5 Years ending 1875-76.	Sanctioned Estimate for 1876-77.	Regular Estimate for 1876-77 as now reported by Collectors.	Regular Estimate for 1876-77 as now approved by the Board.	Board's Estimate for 1877-78.	Estimate for 1877-78 as now reported by Collectors.	Estimate for 1877-78 as now fixed by the Board.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	80,400	50,000	50,000	50,000	87,000	60,000	80,000
Vizagapatam	1,62,800	1,70,000	1,71,810	1,71,810	1,61,620	1,64,720	1,65,000
Godavery	2,25,600	2,84,000	2,70,000	2,70,000	2,82,500	2,70,000	2,70,000
Kistna	2,00,000	2,50,000	2,30,000	2,30,000	2,37,500	2,30,000	2,30,000
Nellore	87,200	87,000	80,000	80,000	84,340	82,000	82,000
Cuddapah	2,33,000	2,33,000	1,60,000	1,60,000	2,33,200	2,00,000	2,00,000
Bellary	7,13,800	7,59,000	4,70,000	4,70,000	7,58,500	7,70,000	7,70,000
Kurnool	3,19,200	2,28,000	1,50,000	1,50,000	2,27,150	2,25,000	2,26,100
Madras	11,41,400	11,50,000	10,00,000	10,00,000	11,30,000	10,50,000	10,60,000
Chingleput	1,88,200	1,95,000	2,00,000	2,00,000	2,00,350	2,00,000	2,00,000
North Arcot	3,20,400	3,62,000	3,50,000	3,50,000	3,70,700	3,50,000	3,50,000
South do.	2,24,200	2,55,000	2,54,000	2,54,000	2,54,550	2,54,000	2,54,000
Tanjore	5,11,800	4,59,000	4,50,000	4,50,000	5,03,500	5,00,000	5,00,000
Trichinopoly	1,43,000	1,50,000	1,50,197	1,50,190	1,49,510	1,50,197	1,50,197
Madura	1,90,400	2,50,000	2,20,000	2,20,000	2,77,500	2,50,000	2,50,000
Tinnevely	1,95,000	1,82,000	1,81,500	1,81,500	1,81,500	1,81,500	1,81,500
Coimbatore	2,87,200	3,16,000	2,00,000	2,00,000	3,16,000	3,16,000	3,16,000
Nilgiris	81,000	81,000	1,00,000	1,00,000	3,40,400	1,00,000	1,00,000
Salem	3,65,400	4,81,000	2,50,000	2,50,000	4,40,000	3,11,000	4,00,000
South Canara	1,31,400	1,10,000	1,38,000	1,38,000	1,37,300	1,38,000	1,38,000
Malabar	2,63,200	2,53,000	2,57,000	2,57,000	2,57,200	2,57,000	2,57,000
Total	60,74,500	63,80,000	53,32,507	53,32,500	64,18,000	60,50,417	61,70,000

Salt.

Districts.	Average of 5 Years' Actuals ending 1875-76.	ESTIMATES FOR 1876-77.			ESTIMATES FOR 1877-78.		
		Sanctioned.	Regular Estimate as now reported by Collectors.	Regular Estimate as now fixed by the Board.	As already reported by the Board.	As now reported by Collectors.	As now fixed by the Board.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	16,53,000	20,01,000	20,00,000	20,00,000	20,00,000	20,00,000	20,00,000
Vizagapatam	4,77,000	6,67,000	6,86,700	6,86,700	7,00,000	7,51,000	7,51,000
Godavery	5,85,000	6,00,000	6,00,000	6,00,000	6,00,000	6,00,000	6,00,000
Kistna	12,15,300	10,51,000	9,00,000	9,00,000	9,00,000	8,00,000	9,00,000
Nellore	12,30,000	11,73,000	10,00,000	10,00,000	12,00,000	10,00,000	10,00,000
Cuddapah	7,000	11,000	6,000	6,000	11,000	5,000	5,000
Bellary	16,000	19,000	10,000	10,000	18,000	16,000	16,000
Kurnool	5,000	7,000	8,000	8,000	11,000	11,000	11,000
Chingleput	26,20,000	23,59,000	23,00,000	23,00,000	23,59,000	29,00,000	29,00,000
South Arcot	6,13,000	6,25,000	7,60,000	7,60,000	7,00,000	7,60,000	7,60,000
Tanjore	13,82,000	14,03,000	12,50,000	12,50,000	14,40,000	14,00,000	14,00,000
Madura	5,47,000	5,20,000	5,00,000	5,00,000	5,20,000	5,70,000	5,70,000
Tinnevely	10,58,000	11,44,000	12,00,000	12,00,000	12,00,000	12,00,000	12,00,000
South Canara	5,91,000	5,73,000	4,00,000	5,21,000	4,63,000	4,00,000	4,66,000
Malabar	10,79,000	9,97,000	5,00,000	6,16,500	7,90,000	5,44,000	7,90,000
Madras	...	...	300	300	300	300	300
Total	1,31,47,000	1,36,50,000	1,28,21,000	1,30,58,500	1,31,16,000	1,29,57,300	1,33,63,500

Sea Customs.

Districts.	Average Collections of 5 Years ending 1875-76.	1876-77.			1877-78.		
		Sanctioned Estimate.	Regular Estimate as now reported by Collectors.	Regular Estimate as now fixed by the Board.	Estimate for 1877-78 as already submitted by the Board.	Estimate as now reported by Collectors.	Estimate as now fixed by the Board.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	93,000	70,900	57,000	70,900	61,500	60,000	61,500
Vizagapatam	57,000	31,700	11,000	31,700	11,000	11,000	11,000
Godavery	99,000	95,500	94,900	95,500	1,03,000	79,800	1,00,000
Kistna	11,000	16,300	16,300	16,300	13,200	13,200	13,200
Nellore	80	100	50	100	100	50	100
Madras	16,79,000	14,96,000	16,03,000	14,96,000	16,12,000	16,12,000	16,12,000
South Arcot	83,000	76,300	72,300	76,300	71,000	67,000	71,000
Tanjore	5,43,000	4,95,900	5,15,000	4,95,900	5,36,600	5,30,000	5,36,500
Madura	18,000	9,100	11,000	9,100	11,000	11,000	11,000
Tinnevely	1,16,400	1,16,400	1,02,000	1,16,400	1,02,000	1,02,000	1,02,000
South Canara	1,36,000	42,800	45,000	42,800	44,400	44,400	44,400
Malabar	1,35,000	89,000	46,000	89,000	60,000	46,000	60,000
Total	20,19,000	23,40,000	25,74,150	25,40,000	23,23,200	25,77,050	26,23,200

Land Customs.

Districts.	Average of 5 Years' Actuals ending 1875-76.	ESTIMATES FOR 1876-77.			ESTIMATES FOR 1877-78.		
		Sanctioned.	Regular Estimate as now reported by Collectors.	Regular Estimate as now fixed by the Board.	As already submitted by the Board.	Regular Estimate as now reported by Collectors.	Regular Estimate as now fixed by the Board.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Godavery ...	250	150	100	100	200	200	200
South Arcot ...	96,000	78,450	44,700	44,700	50,000	50,000	50,000
Tanjore ...	1,30,000	1,80,000	1,60,000	1,60,000	1,75,000	1,70,000	1,75,000
Malabar ...	7,000	1,400	3,400	3,400	3,000	3,400	3,000
Total ...	2,33,250	2,60,000	2,08,200	2,08,200	2,23,200	2,23,000	2,23,200

Stamps.

Districts.	Average collections of 5 Years ending 1875-76.	1876-77.			1877-78.		
		Sanctioned Estimate.	Regular Estimate as now reported by Collectors.	Regular Estimate as now fixed by the Board.	Estimate for 1877-78 as already submitted by the Board.	Estimate as now reported by Collector.	Estimate as now fixed by the Board.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ...	87,000	93,000	95,000	95,000	92,000	91,000	91,000
Vizagapatam ...	1,50,000	1,64,000	1,63,000	1,63,000	1,64,000	1,64,000	1,64,000
Godavery ...	2,51,000	2,95,000	2,90,000	2,90,000	2,88,000	2,90,000	2,90,000
Kistna ...	1,00,000	1,71,000	1,71,000	1,71,000	1,70,000	1,71,000	1,71,000
Nellore ...	1,21,000	1,27,000	1,20,000	1,20,000	1,32,000	1,20,000	1,20,000
Cuddapah ...	1,84,000	1,77,000	1,60,000	1,60,000	1,78,000	1,50,000	1,50,000
Bellary ...	1,91,000	2,14,000	1,60,000	1,70,000	2,15,000	2,14,000	2,14,000
Kurnool ...	1,03,000	1,03,000	80,000	90,000	1,04,000	1,06,000	1,06,000
Madras ...	3,01,000	3,23,000	3,00,000	3,00,000	3,30,000	3,00,000	3,12,000
Chingleput ...	88,000	1,06,000	1,10,000	1,10,000	1,07,000	1,10,000	1,10,000
North Arcot ...	1,74,000	1,96,000	1,50,000	1,60,000	1,97,000	1,75,000	1,75,000
South Arcot ...	1,55,000	1,90,000	1,90,000	1,90,000	1,90,000	1,90,000	1,90,000
Tanjore ...	5,26,000	5,58,000	5,50,000	5,50,000	5,51,000	5,50,000	5,50,000
Trichinopoly ...	1,23,000	1,42,000	4,44,436	1,44,000	1,44,000	4,44,436	1,44,000
Madura ...	3,38,000	3,61,000	3,50,000	3,50,000	4,03,000	3,80,000	3,80,000
Tinnevely ...	3,04,000	3,19,000	3,19,000	3,19,000	3,19,000	3,19,000	3,19,000
Coimbatore ...	1,56,000	1,68,000	1,68,000	1,68,000	1,68,000	1,66,000	1,66,000
Nilgiris ...	14,000	20,000	20,000	20,000	20,000	20,000	20,000
Salem ...	1,61,000	1,89,000	1,50,000	1,55,000	1,53,000	1,60,000	1,60,000
South Canara ...	1,84,000	1,97,000	2,00,000	2,00,000	1,96,000	1,96,000	1,96,000
Malabar ...	5,89,000	6,67,000	6,68,000	6,68,000	6,68,000	6,68,000	6,68,000
Superintendent of Stamps	2,14,000	2,02,000	2,08,000	2,08,000	2,01,000	2,04,000	2,04,000
Total ...	45,84,000	50,00,000	50,64,436	48,00,000	49,91,000	51,88,436	49,00,000

No. 25.

ORDER THEREON, 3rd January 1877, No. 14.

Miscellaneous.

ORDERED to be forwarded to the Secretary of State and the Government of India. To the Government of India, a telegraphic summary will be furnished.

(True Extract.)

(Signed) J. H. GARSTIN,
Acting Secretary to Government.

To the Board of Revenue.
the Financial Department.

Asst. Secy
Pub. Works Dept.

Exd. F. R. Bantleman.

REVENUE
THE BOARD OF REVENUE
Madras, Sd.
GOVERNMENT OF INDIA
No. 11877
1876

To the Secretary to the Board of Revenue
Madras
1876

Madras, Sd.
1876

Stamps

71

Districts	Average Collections of five years ending 1875-76		1876-77		1877-78		Estimated as now reported by Collector
	Actual	Sanctioned	Actual	Sanctioned	Actual	Sanctioned	
Ganjam	87,000	93,000	96,000	95,000	92,000	91,000	91,000
Vizagapatnam	150,000	164,000	163,000	163,000	164,000	164,000	164,000
Godavari	251,000	295,000	290,000	290,000	288,000	290,000	290,000
Chittoor	160,000	171,000	171,000	171,000	170,000	171,000	171,000
Nellore	131,000	127,000	120,000	120,000	132,000	120,000	120,000
Quelapah	184,000	177,000	160,000	160,000	176,000	150,000	150,000
Kullari	191,000	214,000	160,000	170,000	215,000	214,000	214,000
Kurnool	103,000	103,000	80,000	90,000	104,000	106,000	106,000
Madras	301,000	323,000	300,000	300,000	330,000	300,000	312,000
Chingleput	88,000	106,000	110,000	110,000	107,000	110,000	110,000
S. Arcot	174,000	196,000	150,000	160,000	197,000	175,000	175,000
S. Arcot	155,000	190,000	190,000	190,000	190,000	190,000	190,000
Tanjore	526,000	558,000	550,000	550,000	551,000	550,000	550,000
Trichinopoly	123,000	142,000	144,136	144,000	144,000	144,436	144,000
Madurai	338,000	381,000	350,000	350,000	403,000	380,000	380,000
Sivacalai	304,000	319,000	319,000	319,000	319,000	319,000	319,000
Coimbatore	156,000	166,000	166,000	166,000	166,000	166,000	166,000
Telgiris	14,000	20,000	20,000	20,000	20,000	20,000	20,000
Palni	161,000	189,000	150,000	156,000	153,000	160,000	160,000
S. Canara	184,000	197,000	200,000	200,000	196,000	196,000	196,000
Malabar	589,000	667,000	668,000	668,000	668,000	668,000	668,000
Supdt of Stamps	214,000	202,000	208,000	208,000	204,000	204,000	204,000
Total	45,84,000	50,00,000	50,14,436	49,00,000	49,91,000	51,88,436	49,00,000

Revenue Board Office
Madras 30th November
1876

W. Wilson
Acting Secretary

W. Wilson

Land Customs

87

Districts	Average of 5 years actuals ending 1876-77	Estimates for 1876-77				Estimates for 1877-78	
		Sanctioned	Regular estimate as now reported by Collector	Regular estimate as now fixed by Board	as already submitted by the Board	Regular estimate as now reported by Collector	Regular estimate as now fixed by Board
Godavary	250	150	100	100	200	200	200
P. & M. S. Co.	96,000	78,450	44,700	44,700	50,000	50,000	50,000
Panjab	130,000	180,000	160,000	160,000	175,000	170,000	175,000
Malabar	7,000	14,000	3,400	3,400	3,000	3,400	3,000
Total	233,250	260,000	208,200	208,200	228,200	223,600	228,200

Revenue Board Office
Madras 30th Nov 1876

W. H. H. H.
Acting Secretary

W. H. H. H.

3/11/77
of 1876-77
138 No. 3800/76
W. H. H. H.
Rev. 5303/76

Salt.

9

Districts	Average Estimate for 1876-77		Estimate 1877-78				
	of 5 years		Regular	Regular	As already	As now	As now
	actuals	sanctioned	Estimate	Estimate	reported	reported	joined
	1875-76-77	ed	as now reported by collector	as now reported by the Board	by the Board	by collector	by the Board
Ganjam	1653,000	2001,000	2000,000	2000,000	2000,000	2000,000	2000,000
Trigapattanam	477,000	667,000	686,700	686,700	700,000	751,000	751,000
Godavery	585,000	600,000	600,000	600,000	600,000	600,000	600,000
Kistna	1215,000	1051,000	900,000	900,000	900,000	800,000	900,000
Nellore	1299,000	1173,000	1000,000	1000,000	1200,000	1000,000	1000,000
Cuddapah	7,000	11,000	6,000	6,000	11,000	5,000	5,000
Bellary	16,000	19,000	10,000	10,000	18,000	16,000	16,000
Hannool	5,000	7,000	8,000	8,000	11,000	11,000	11,000
Chingleput	2620,000	2857,000	29,00,000	29,00,000	2857,700	29,00,000	29,00,000
G. S. West	613,000	625,000	760,000	760,000	700,000	760,000	760,000
Tanjore	1382,000	1403,000	1350,000	1367,000	14,40,000	14,00,000	14,00,000
Madura	547,000	520,000	500,000	500,000	520,000	570,000	570,000
Tinnevely	1058,000	1144,000	1200,000	1200,000	1200,000	1200,000	1200,000
S. Canara	571,000	573,000	400,000	521,000	466,000	400,000	466,000
Malabar	1079,000	997,000	500,000	616,500	790,000	544,000	790,000
Madras	"	"	300	300	300	300	300
Total	13147,000	13650,000	12821,000	13058,500	13416,000	12957,300	13369,300

Revenue Board Office
Madras 30th November
1876

H. V. V.
Acting Secretary.

ndp-2

Madras

1328 No. of 30mm

1876. Madras

Rev: 5303/76

Madras

Sea Customs

Districts	Average Collections of 10 years ending 1875-76 Rs	1876-77			1877-78		
		Regular	Regular	Estimate	Estimate	Estimate	Estimate
		as now made	as now made	as now made	as now made	as now made	as now made
		as reported by collector	as reported by collector	as reported by collector	as reported by collector	as reported by collector	as reported by collector
Ganjam	93,000	70,900	57,000	70,900	61,900	60,000	61,900
Vizagapatam	57,000	31,700	11,000	31,700	11,000	11,000	11,000
Godavery	99,000	95,500	94,900	95,500	100,000	79,800	100,000
Krishna	11,000	16,300	16,300	16,300	13,200	13,200	13,200
Nellore	80	100	50	100	100	50	100
Madras	16,79,000	14,96,000	16,03,000	14,96,000	16,12,000	16,12,000	16,12,000
South Arcot	83,000	76,300	72,300	76,300	71,000	67,000	71,000
Tanjore	5,43,000	4,95,900	5,15,000	4,95,900	5,36,600	5,30,000	5,36,600
Madurai	18,000	9,100	11,000	9,100	11,000	11,000	11,000
Tirunelveli	136,000	116,400	102,000	116,400	102,000	102,000	102,000
South Arcot	65,000	42,800	45,000	42,800	44,400	44,400	44,400
Malabar	135,000	89,000	46,600	89,000	60,000	46,600	60,000
Total	29,19,080	25,40,000	25,74,150	25,40,000	26,23,200	25,77,050	26,23,200

Revenue Board Office
Madras 30th November
1876

John
Acting Secretary

Indian
1881 Rs. 30 million
5th Dec 1876

Rev. 5303/76

W. S. S. S.

Land Revenue.

11

1877-78.

Districts	Sum of of 5 years ending 1875.	Land Revenue Estimated for 1876-7.	Regular Revenue for 1876-7 as per reported by Col. Leach.	Regular Revenue for 1876-7 as per reported by the Board.	As per District Estimate submitted by Board.	As reported District Collector.	As revised by the Board.
Gaujam	1181,000	1185,000	1185,000	1185,000	1192,000	1180,000	1192,000
Vijayapattam	1480,600	1396,000	1336,000	1336,000	1396,000	1396,000	1396,000
Godavari	4183,200	4188,000	3900,000	3900,000	4214,000	4100,000	41,000,000
Kistna	3922,800	3769,000	24,000,000	32,000,000	4010,000	34,000,000	39,000,000
Mallam	2356,600	2200,000	15,000,000	15,000,000	2385,000	20,000,000	20,000,000
Buddapah	1930,000	1910,000	550,000	900,000	1880,000	12,000,000	16,000,000
Yellam	2480,400	2500,000	700,000	700,000	2472,000	24,000,000	19,000,000
Kurnul	1467,400	1481,000	850,000	850,000	1454,000	14,000,000	14,000,000
Madras	87,400	70,000	70,000	70,000	70,000	70,000	70,000
Chingleput	1681,600	1557,000	950,000	900,000	1383,000	800,000	11,000,000
North Arcot	2580,000	2430,000	14,500,000	17,000,000	2461,000	15,000,000	24,000,000
South Arcot	3312,000	3190,000	30,000,000	30,000,000	3265,000	30,000,000	31,000,000
Tanjore	4160,800	4200,000	38,000,000	38,000,000	4210,000	38,000,000	1,200,000
Chilichalur	1534,400	1513,000	1163,000	1163,000	1531,000	1825,000	15,81,000
Madurai	2412,200	2402,000	1880,000	1880,000	2412,000	15,000,000	19,50,000
Tirunelveli	2887,200	2890,000	2400,000	2500,000	2900,000	2750,000	2750,000
Coimbatore	2570,800	2610,000	2200,000	2200,000	2610,000	2570,000	2510,000
Nilgiris	38,600	44,000	54,000	54,000	50,000	50,000	50,000
Salem	2211,200	2184,000	1420,000	1420,000	2200,000	1750,000	21,00,000
South Canara	1254,400	1240,000	1260,000	1260,000	1263,000	1263,000	1263,000
Malabar	1831,000	1850,000	1750,000	1750,000	1807,000	1800,000	1800,000
Total	459,844,000	449,000,000	333,18,000	352,68,000	446,45,000	400,911,000	423,12,000

Rev Bd Officer
Madras, 30 Nov: 1876

H. C. C. C.

A. G. Secretary.

Enclosure is

1328 No. of 3d Am

1876 Estimate

Report 1876

Rev. 5303/76.

of the Commission

Madras

Revenue in Spirit & Drugs.

121

Districts

average collc-
-tion 1875-76
ending 1875-76
Sanctioned
Estimated for
1876-77
Regulation, Sale-
ment for 1876-77
as per Regulation
by Collector
Regulation, Sale-
ment for 1876-77
as per Regulation
by Collector
Board's Sale-
ment for 1876-77
as per Regulation
by Collector
Regulation, Sale-
ment for 1876-77
as per Regulation
by Collector

Ganjam	80,400	90,000	50,000	50,000	87,000	80,000	80,000
Vijayapattam	16,280	17,000	17,180	17,180	16,420	16,420	16,500
Godavari	22,500	28,400	27,000	27,000	28,200	27,000	27,000
Kistna	209,000	250,000	230,000	230,000	237,500	230,000	230,000
Nellur	87,200	87,000	80,000	80,000	84,340	82,000	82,000
Cuddalore	233,600	233,000	160,000	160,000	233,200	200,000	200,000
Bellary	71,380	75,900	47,000	47,000	75,800	77,000	77,000
Kannur	319,200	228,000	150,000	150,000	227,150	226,000	226,000
Madras	11,11,000	11,50,000	1,00,000	1,00,000	1,30,000	1,050,000	1,050,000
Chingleput	188,200	195,000	200,000	200,000	200,350	200,000	200,000
North Arcot	320,400	362,000	350,000	350,000	370,700	350,000	350,000
South Arcot	224,200	223,000	25,000	25,000	224,200	224,000	224,000
Tanjore	511,800	459,000	450,000	450,000	503,500	500,000	500,000
Tichinopoly	143,600	150,000	150,197	150,190	149,500	150,197	150,200
Madrass	19,04,000	250,000	220,000	220,000	277,500	250,000	250,000
Tinnevely	195,000	182,000	181,500	181,500	181,500	181,500	181,500
Coimbatore	287,200	316,000	200,000	200,000	340,400	316,000	316,000
Nilgiris	81,000	81,000	100,000	100,000	100,000	100,000	100,000
Salem	365,400	481,000	250,000	250,000	440,000	311,000	400,000
South Canara	131,400	140,000	138,000	138,000	137,300	138,000	138,000
Malabar	26,320	25,000	25,000	25,000	25,720	25,000	25,720
Total	6,074,800	6,380,000	5,332,500	5,332,500	6,418,000	6,080,400	6,170,000

Recd. Office
Madras.
30th November 1876

W. H. Thomas
Secretary.

Revenue in

Board's Proceedings
of 30th Nov 1876, & the
Revenue of 1876-77.

Rev. 5303/76.

Rev. 5303/76.

standing

Revenue Department

Proceedings of the Board of Revenue
Dated 30th November 1876
No. 3022-A.

Read the following

Government orders dated 22nd November 1876 No. 176.

— " — " — 23rd — " — No. 178.

— " — " — 24th — " — No. 180.

regarding expenditure in connection
with relief works.

1. 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 pos-
sible of the loss of revenue during
the current and ensuing years sep-
arately under the several heads;
and

Enclosed in

1473 Rs. of 30 hours

1876 Rs. 1000000

Grant Rs.

Rs. 5303/76.

From 30 days/111 & 1/2 m.

Statement about price
of spirit 1876

and on the third, they are required to state for the information of the Accountant General the probable cash requirements in such 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

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, ⁽¹⁾ of grain in port ⁽²⁾ and distribution, of gratuitous relief and of ⁽³⁾ organization of relief establishments. The Board must however make the best estimates they can and

leave them to be corrected by Government.

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

4. When the estimate submitted to Government with the 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 N. E. monsoon it seemed probable 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

breadth of land being cultivated. The Board felt that their estimate of a loss of land revenue to the extent of 30 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 favourable future circumstances, a scanty one. The failure of the S.W. monsoon

on which the districts of Bellary
and Chapat and Tumkur depend
has rendered famine certain there;
but owing to the long holding
off; if it is not yet to be called
failure of the N E monsoon ruins
the prospect of almost the whole
of the Presidency south of the
Godavari with fall short, the con-
dition 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 every where. The
districts of Mysore, Bellary, Chingleput,
the greater part of North Arcot and Salem,
Coimbatore and Madras must be added
to the list of distressed tracts, while the
condition of Trichinopoly & of parts of Coimbatore & Tirunelveli
is

to add.
Tirunelveli

is critical. Bellary, Chingleput and
Madras are likely to suffer most. The
district of South Arcot is the only
one in which prospects are even mo-
-derately good.

5. The Board had already request-
-ed collectors to furnish revised es-
-timates of revenue, & on the receipt of
the order of Government instructed all
collectors to telegraph the probable re-
-ceipts 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 Faski. The figures are
tabulated

tabulated in the statements
herewith submitted together
with the estimate adopted by the
Board. They now proceed to notice each
hand in order.

Land Revenue. According to the collectors
Estimates the probable collections of
1876-77 are Rs. 333,18,000 or less than
the sanctioned budget Estimates
by Rs. 11582000. 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.

7. The Estimates of the Collectors of Bangalore
Vizagapatam and Coimbatore are accepted.
In Kistna the Collector has estimated the
land revenue collections at Rs. 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
figures which are given for the last
year seem to have reference to collections out
of the current demand of Teeshi 1286.
The Board find that up to October
last the arrears amounted to Rs. 12,00,000
and they therefore consider that the Es-
timate for this District for the Official
year may be safely assumed at
Rs. 32,00,000. The figures reported for

Buddapali viz Rs 5,50,000 also refer
to the July year, but the estimates
cannot be adopted for the Official year.
Up to date Rs 5,27,000 have been collected
in Buddapali. The remissions for the
fashi are estimated at 12,98,000 but
the loss on the two years as estima-
ted by the Collector come to 19 lakhs.
The estimate is obviously wrong, and
the Board have revised it to
Rs 9,00,000.

The Trichinopoly estimate is also for
the fashi but as all the Kents fall
within the Official year and as the
Collector's estimate Rs 11,63,000 is
nearly equal to the average revenue
less the estimated remissions it
will

will be accepted for the Official year.
8. The figures given by the Collector of
Bellary Rs 7,00,000 are for the Fashi,
but the collections up to October last
amounted to Rs 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.

9. The Collector of North Arcot
gives remissions at 8 lakhs but his
figures for the two years give 22 lakhs
nearly

nearly as the total loss. The collec-
tions to October are Rs 9,10,000.

The Kistbundi instalments place $\frac{14}{16}$
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 17,00,000. They have made
some slight alterations in other dis-
tricts.

The result on the
whole is that the regular Estimate
for 1876-7 is Rs 3,52,6,8000 -
which is less than the budget
Estimate by Rs 96,32,000.

10. As regards 1877-8 the collectors estimates
show a decrease of Rs 53,93,000 compared
with the average collections of the past 5
years. The effects of the current bad season
has been already to some extent, taken
into account in submitting the budget
for 1877-8 and the sums now estimated
by Collectors compared with the estimates
already submitted show a falling off of Rs
45,51,000. The Board have modified
the collectors estimates in some districts
with reference to the instalments of
the current fiscal year falling in the
next official year and the average
collections of the past 5 years making
sufficient allowance for the decrease
in the area demand consequent on
remissions during the present season,

the

the enclosed statement shows the collections in each district on the average of the last 5 years and the estimates now framed by the Collectors and the Board. From this it will be observed that the loss estimated in 1876-7 and 1877-8 compared with the average collections of the past 5 years is 102 lacs and 31 lacs of Rupees respectively, the total loss in the 2 years being 133,00,000. The extraordinary remissions necessary during the current official year are reported by Collectors to be 120 lacs. 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. The additional loss of 13 lacs of Rupees on the whole seems not more than is sufficient to allow for the disastrous effects on next year's cultivation of a season such as the present.

11. Excise on spirits and drugs. The probable collections in 1876-7 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 1877-8 the revenue is estimated at Rs 60,80,417 or Rs 33,75,83 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 1877-8 at Rupees 3,11,000 against Rupees 4,81,000, the sanctioned estimate for the current year. The decrease thus shown is far too great, and

and the estimate will be raised to Rupees 4,00,000. This raises the total estimate to Rupees 6,16,941 or Rs 6,17,000 in round numbers against Rupees 6,39,000, the actuals of 1875-6.

12. Sea Customs. The estimate under this head for 1876-7 as now telegraphed by collectors is Rupees 34,000 in excess of the sanctioned estimate, which may be left unaltered. For 1877-8, 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 submitted ^{Rs 2,62,320} by them to Government is sufficiently moderate and does not

not require further alteration. It is about 4 lacs less than the actuals of 1875-76.

13. Land Customs. No reduction is estimated under this head for 1877-78. The estimate already submitted is Rs 2,28,200 may be retained. It is Rs 62,200 less than the actuals of 1875-6. For 1876-77 the collectors' estimate will be retained.

Rs 2,08,200

14. Salt. The estimates of collectors for 1876-7 and 1877-8 amount to Rs 1,28,40,000 and Rs 1,29,57,300 respectively. Except in the case of Krishna, South Canara and Malabar, the collectors' estimates are fair, and will be accepted. In the last two districts the estimates are too low as will be seen

seen from the marginal figures. The estimates already submitted to Government for 1877-8 i.e. Rs 4,66,000- for South Canara and Rs 7,90,000 for the Malabar may the Board think be retained for that year while for 1876-7, the regular estimate, already reported by the Collectors for communication to the Accountant General may be adopted. The collector of Krishna estimates the revenue for 1877-8 at 8 lacs while that for 1876-7 is estimated at 9 lacs. The Board think that the estimates for the two years may be fixed at 9 lacs of Rupees each. Thus the total estimate will amount in 1876-7 to Rupees 13,05,500 & in 1877-8 to Rupees 13,36,300.

Actuals	Malabar	South Canara
1871-2	11,91,000	6,68,000
1872-3	11,11,000	5,63,000
1873-4	11,10,000	5,73,000
1874-5	9,88,000	5,78,000
1875-6	9,97,000	5,73,000

R.
South Canara 5,21,000
Malabar 6,65,000

15. Stamps. The Collector's estimate for 1876-77 is Rs 50,64,436 against Rs 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 Rs 44,436 while the sanctioned estimate is only Rs 1,44,000. This mistake corrected, the Collector's estimate amounts to Rs 47,64,436. The loss which amounts to Rs 235,564 is not more than is probable considering the state of the Country, and the collector's estimate

estimates will be retained in round numbers at Rs 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 Rs 48,88,436 against Rs 49,91,000 the estimate or already submitted by the Board to Government. The Collector's estimates now reported may be adopted in round numbers at Rs 49,00,000. The total estimates 16. Pres. as now revised by the Board under

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.

	Actual on the average of 5 years ending 1875-76	1876-77 Sanctioned Estimate	1877-78 Estimate	Estimate already submitted by the Board	Estimate as now proposed by the Board
Land Revenue	454,84,400	44,90,000	35,26,800	44,64,500	42,31,200
Excise Spirit & Drugs	6,07,480	6,38,000	5,33,250	6,41,800	6,17,940
Sea Customs	29,19,080	25,70,000	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	13,14,700	13,65,000	13,05,850	13,41,600	13,36,930
Stamps	4,58,400	5,00,000	4,80,000	4,99,100	4,90,000
Total	72,41,253	72,73,000	61,20,720	72,32,140	69,61,210

17. It will be seen that the estimated revenue of 1876-77 falls short of the average Collections by Rs 11,23,530 and of the sanctioned budget by 11,52,280; and that the revised estimate for 1877-78 is less than that already submitted

submitted by Rs 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 disponding 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 next fortnight would if general reduce the probable loss by one half.

18. As to relief, the Board do not anticipate that it will be possible to discontinue operations 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 3 months afterwards. But, no doubt, there would be a great decrease, should the S. W. Monsoon be early & copious; and the Board in compliance with the order issued proceed to estimate as best they can the outlay which will be wanted to the end of the official 19-year. The sums sanctioned for relief works in the several districts up to the 29 November are

	Rs	Notes in the margin.
Bellary	819,000	Very difficult to estimate how far these grants will have been supplemented.
Buddahpali	1,190,000	
Kurnool	265,000	
Nellore	35,000	
Madura	34,236	
Chingleput	25,000	
Coimbatore	25,000	
North Arcot	26,450	20. Bellary: The number of coolies employed has been increasing very rapidly.
Salem	17,000	
Kistna	10,000	
	14,26,686	

Shewn by the figures noted in the margin				
Date	Number on Relief works.	Number of gratifications received	Number of Salaries which report refer to	Subtracted from reports which have reached the Board.
21 October	36,095		13.	
30 October	66,786		14.	
8 November	95,132	7291	13	
11 November	109,972	8781	14	
21 November	11,69,38	8514	15.	
28 November	14,79,96	9532		

that the suggestion of Government that the estimate of 100,000 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 10,000 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 agricul-
-tural 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 crowd in Bellary having been got
more under control and a stop brought
to fraud and imposture. The Board
notwithstanding this check think
that the numbers cannot be safely
estimated at less than 200,000 for
December & 250,000 for each of the following

three months. At 2 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 re-
to an extent which the Board cannot
estimate.

21- Kurnool: — The Kurnool Spe-
-cialist just received from Kurnool
shows the number of coolies employed in
the District on the 18th instant. The
66,851 who would cost Rupees 250,000
for a month of 30 days. The num-
-ber is about the same proportion
to the population as that for the
Bellary District but more men will

Permitted
by telegram
4/28/25
126,000.

be drawn to Keltina especially from
the West Coast Daluys. Rupees 350,000
for December & Rupees 400,000 for each
of the following 3 months will probably
suffice. The estimated outlay in
Kurnool within the close of the official
year is therefore estimated at Rupees
1,500,000.

Cuddapah: 22- The number
of coolies returned some weeks ago
was 17055 only, but this must the
Board think be far below the true
number, and certainly not one-
fourth of the number which may
be expected. The Board would esti-
-mate for 60,000 who would
cost for four months December
to March Rupees 9,75,000.

Keltina 23- The Board have not

been informed what Government intend
to spend on the Nellore Canal. The
Rajah of Venkatapur 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 3 lakhs of Rupees
will be wanted.

24- Chingleput: Number of distressed
persons from surrounding districts and
from Madras will flock to works
started in Chingleput. The Collector has
begun by asking for Rs 48,000. The rain
which is falling at the present time
will however greatly benefit this district
and

and set agricultural operations
going in a considerable extent of
land, and the Board would not
enter more than 2 lakhs for relief
works.

25. N. 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 $1\frac{1}{2}$ lakhs for Salem
and 2 lakhs each for N. Arcot and
Coimbatore for expenditure within the
official year.

26. Madura. The sum of Rs 20,000
already granted is for the Sindigal
and

and Pulni taluks, but the collector
in a recent report says that the
condition of the Tirumangalam,
Periyakolam, Madura and Melur
taluks is equally bad. There has
been very heavy loss of crop and
the district is probably as badly off
as Kallakurichi. Emigration will give some
relief but the Board think it probable
that 3 lakhs must be spent in
Madura before April next.

27. Tanjore. The Pattukotta taluk suffers
heavily in times of drought. The
collector seems to anticipate the
necessity of relief in other parts of
the

The district also. The Board will
enter 1 lakh for the official year.

28. The State of Tichinspoh is critical
and the Board are expecting an
application for relief, but they cannot
enter any sum for this district or
for Timewell at present.

29. The Board's Estimate for direct
outlay in relief works is therefore
as follows.

Bellary.	35,87,500
Kurnool.	15,00,000
Cuddapah.	9,07,500
Nellore.	3,00,000
Chingleput.	2,00,000
N. Arcot.	2,00,000
Salem.	1,50,000
Coimbatore.	2,00,000
Madurai.	3,00,000
Tanjore.	1,00,000
	<hr/> 74,45,000

which with Rs 14,27,000 already paid
makes 88,72,000 Rs.

The weather at present looks promising
and should heavy rain fall and
the season be hereafter propitious the
necessity for relief works in districts
other than Bellary, Cuddapah and
Kurnool might ^{be} almost entirely
superseded. This would reduce the
estimate by 15 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.

30- The Board are not in a position
to estimate the cash requirements

[Signature]

the several districts as desired by
Government on behalf of the Accountant
General. They do not ordinarily regulate
the movements of Cash and having
no data as to the requirements on
account of services not under their
administration they cannot say how
far the collections of each district
suffice for its needs 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

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 pro-
vide. 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

(True Extract)

H. Stoler

As Secretary

To. The Secretary to Government. R.S.
with 6 statements

Dec. 1876. Sept 4
No 5303

1. 1877-

Proceedings of the Board of Directors

Admitted 30.20
Admitted 30.30
Admitted 30.30
Admitted 30.30

14. 2. 1877
5. Fuel Dept.
6. Anti-Church
20. 2. 1877

Industrious observations

regarding account and health
the regularity of the business
and the state of the business

Admitted 30.20
Admitted 30.30
Admitted 30.30
Admitted 30.30

1. 1877
2. 1877
3. 1877
4. 1877