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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 14
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Press
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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, 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 Tinnevelly 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 rearly 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 kistbundi instalments place $\frac{14}{16}$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 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.

11. *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 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 129,57,300 respectively. Except in the case of Kistna, 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 from the marginal figures. The estimates already submitted

Actuals.		Malabar.	S. Canara.
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

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* 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.

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 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 :—

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

	RS.
In 1876-77 to...	130,58,500
In 1877-78 to...	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 4,44,436 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 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	64,18,000	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	2,08,200	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	696,02,700

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 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.

	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

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 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.

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

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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 Tinnevelly at present.

29. 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...	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.	Regular 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	11,86,000	11,85,000	11,85,000	11,92,000	11,80,000	11,92,000
Vizagapatam ...	14,00,600	13,96,000	13,36,000	13,36,000	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	32,00,000	40,10,000	34,00,000	39,00,000
Nellore	23,56,600	22,90,000	15,00,000	15,00,000	22,85,000	20,00,000	20,00,000
Cuddapah	19,30,800	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*	24,00,000	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	13,83,000	8,00,000	11,00,000
North Arcot	25,80,000	24,30,000	14,00,000	17,00,000	24,61,000	15,00,000	24,00,000
South do.	33,12,000	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 ...	15,34,400	15,13,000	11,63,000	11,63,000	15,31,000	18,25,000	15,31,000
Madura	24,12,200	24,02,000	18,80,000	18,80,000	24,12,000	15,00,000	19,50,000
Tinnevelly	28,87,200	28,90,000	24,00,000	25,00,000	29,00,000	27,50,000	27,50,000
Coimbatore	25,70,800	26,10,000	22,00,000	22,00,000	25,10,000	25,10,000	25,10,000
Nilgiris	38,640	44,000	54,000	54,000	50,000	50,000	50,000
Salem	22,11,200	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	13,31,000	18,50,000	17,50,000	17,50,000	18,07,000	18,00,000	18,00,000
	4,04,84,400	4,49,00,000	3,33,18,000	3,52,68,000	4,46,45,000	4,00,94,000	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.	Estimat for 1877- as now fix by the Board.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	80,400	90,000	50,000	50,000	87,000	80,000	80,0
Vizagapatam ...	1,62,800	1,70,000	1,71,810	1,71,810	1,64,620	1,64,720	1,65,0
Godavery	2,25,600	2,84,000	2,70,000	2,70,000	2,82,800	2,70,000	2,70,0
Kistna	2,09,000	2,50,000	2,30,000	2,30,000	2,37,580	2,30,000	2,30,0
Nellore	87,200	87,000	80,000	80,000	84,340	82,000	82,0
Cuddapah	2,33,600	2,33,000	1,60,000	1,60,000	2,33,200	2,00,000	2,00,0
Bellary	7,13,800	7,59,000	4,70,000	4,70,000	7,58,800	7,70,000	7,70,0
Kurnool	3,19,200	2,28,000	1,50,000	1,50,000	2,27,150	2,26,000	2,26,1
Madras	11,41,400	11,50,000	10,00,000	10,00,000	11,30,000	10,50,000	10,50,0
Chingleput	1,88,200	1,95,000	2,00,000	2,00,000	2,00,350	2,00,000	2,00,0
North Arcot	3,20,400	3,62,000	3,50,000	3,50,000	3,70,700	3,50,000	3,50,0
South do.	2,24,200	2,55,000	2,54,000	2,54,000	2,54,550	2,54,000	2,54,0
Tanjore	5,11,800	4,59,000	4,50,000	4,50,000	5,03,500	5,00,000	5,00,0
Trichinopoly ...	1,43,600	1,50,000	1,50,197	1,50,190	1,49,510	1,50,197	1,50,
Madura	1,90,400	2,50,000	2,20,000	2,20,000	2,77,500	2,50,000	2,50,0
Tinnevelly	1,95,000	1,82,000	1,81,500	1,81,500	1,81,500	1,81,500	1,81,5
Coimbatore	2,87,200	3,16,000	2,00,000	2,00,000	3,40,400	3,16,000	3,16,0
Nilgiris	81,000	81,000	1,00,000	1,00,000	1,00,000	1,00,000	1,00,0
Salem	3,65,400	4,81,000	2,50,000	2,50,000	4,40,000	3,11,000	4,00,0
South Canara ...	1,31,400	1,40,000	1,38,000	1,38,000	1,37,300	1,38,000	1,38,0
Malabar	2,63,200	2,58,000	2,57,000	2,57,000	2,57,200	2,57,000	2,57,
Total ...	60,74,800	63,80,000	53,32,507	53,32,500	64,18,000	60,80,417	61,70,0

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	12,15,000	10,51,000	9,00,000	9,00,000	9,00,000	8,00,000	9,00,000
Nellore	12,99,000	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	28,59,000	29,00,000	29,00,000	28,59,000	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	13,50,000	13,50,000	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
Tinnevelly	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	4,66,000	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	1,34,16,000	1,29,57,300	1,33,69,300

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	61,900	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	1,00,000	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	5,36,600
Madura	18,000	9,100	11,000	9,100	11,000	11,000	11,000
Tinnevelly	1,36,000	1,16,400	1,02,000	1,16,400	1,02,000	1,02,000	1,02,000
South Canara	65,000	42,800	45,000	42,800	44,400	44,400	44,400
Malabar	1,35,000	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

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	2,28,200	2,23,600	2,28,200

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 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	1,60,000	1,71,000	1,71,000	1,71,000	1,70,000	1,71,000	1,71,000
Nellore	1,31,000	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	3,81,000	3,50,000	3,50,000	4,03,000	3,80,000	3,80,000
Tinnevelly	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	1,66,000	1,66,000	1,66,000	1,66,000	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	1,56,000	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	2,04,000	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.
„ Acctt Genl
„ Pub Works Depatt

Exd. F. R. Bantleman.

Govt. of 1877 : No.

REVENUE.

To

The BOARD of REVENUE,

&c., &c., &c.

Dated January, 3rd.

Recd.

G.O., 3rd January 1877, No. 14.

JANUARY.

No. 24-25.

Famine Relief Works.—Resolving to forward to the Secretary of State and to the Government of India Proceedings of the Board of Revenue submitting observations with reference to amount which will be expended in and the probable loss of revenue during the current and ensuing years.

Stamps

Districts	Average collections of five years ending 1875-76	1876-77 Sanctioned estimate	1876-77 Regular estimate as now reported by Collectors	1876-77 Regular estimate now fixed by the Board	1877-78 Estimate for 1877-78 as already submitted by the Board	1877-78 Estimate as now reported by Collectors	1877-78 Estimate as now fixed by the Board
Ganjam	87,000	93,000	96,000	95,000	92,000	91,000	91000
Vizagapatam	150,000	164,000	163,000	163,000	164,000	164,000	164,000
Godavery	251,000	295,000	290,000	290,000	288,000	290,000	290,000
Kistna	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
Cuddapah	184,000	177,000	160,000	160,000	178,000	150,000	150,000
Bellary	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
N. 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	444,436	144,000	144,000	444,436	144,000
Madura	338,000	381,000	350,000	350,000	403,000	380,000	380,000
Tinnevelly	304,000	319,000	319,000	319,000	319,000	319,000	319,000
Coimbatore	156,000	166000	166,000	166,000	166,000	166,000	166,000
Nilgiris	14,000	20000	20000	20000	20000	20000	20,000
Salem	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	208000	204,000	204,000	204,000
Total	45,84,000	50,00,000	50,14,436	48,00,000	49,91,000	51,88,436	49,00,000

Revenue Board Office
Madras 30th November
1876

H E Stokes
Acting Secretary

Enclosure in
Bd Pro: 30 Nov/76
to the Secy to Govt R.D.

Rev: 5303/76

Statement
of Stamps

3/1/77 No 14

Land Customs

Districts	Average of 5 years actuals ending 1876-76	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.
Godavery	250	150	100	100	200	200	200
S. Arcot	96,000	78,450	44,700	44,700	50,000	50,000	50,000
Tanjore	130,000	180,000	160,000	160,000	175,000	170,000	175,000
Malabar	7,000	1,400	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 November
1876

H. Stokes
Acting Secretary

Ex/

Enclosure in
B.R. No. of 30 Nov
1876, Miscy. to
Extl. Rev.
2
Rev. 5303/76

Statement
of Land Customs.

Salt.

Districts	Average of 5 years actuals ending 1875-76	Estimate for 1876-77			Estimate 1877-78		
		Sanctioned	Regular Estimate as now reported by Collector	Regular Estimate as now fixed by the Board	As already reported by the Board	As now reported by Collector	As now fixed by the Board
Ganjam	1653,000	2001,000	2000,000	20,00,000	2000,000	20,00,000	2000,000
Vizagapatam	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	6,00,000	600,000
Kistna	1215,000	1051,000	900000	900,000	900,000	8,00,000	900,000
Nellore	1299000	1173,000	10,00,000	10,00,000	1200,000	1000,000	1000,000
Cuddapah	7,000	11,000	6,000	6000	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	2620,000	2859,000	29,00,000	29,00,000	2859,700	29,00,000	29,00,000
S. Arcot	613,000	625,000	760,000	760,000	700,000	760,000	760,000
Tanjore	1382,000	1403,000	1350,000	1360,000	14,40,000	14,00,000	14,00,000
Madura	547,000	520,000	500,000	500,000	520,000	570,000	570,000
Tinnevelly	1058,000	1144,000	1200,000	1200,000	1200,000	1200,000	1200,000
S. Canara	591,000	573,000	4,00,000	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	130,58,500	13416,000	12957,300	133,69,300

Revenue Board Office
Madras 30th November
1876

H Ellis
Acting Secretary.

Enclosure
183 Ro. 30 Novr 1876
to the Secy Board Rd.
Rev: $\frac{3}{5303}$/76

Statement
re Salt

Sea Customs

Districts	Average collections of three years ending 1875-76	1876-77 Sanctioned Estimate	Regular estimate as now reported by collectors	Regular Estimate as now fixed by the Board	1877-78 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	61,900	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
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	5,36,600
Madura	18,000	9,100	11,000	9,100	11,000	11,000	11,000
Tinnevelly	1,36,000	1,16,400	1,02,000	1,16,400	1,02,000	1,02,000	1,02,000
South Canara	65,000	42,800	45,000	42,800	44,400	44,400	44,400
Malabar	1,35,000	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

H. Stokes
Acting Secretary

Enclosure in
Bds' Pro. dy 3 Nov
1876 to the Secretary
to Govt R.D.

Rev: 4/5303/76.

Statement
of Sea Customs

Land Revenue.

Districts	Average Collections of 5 years ending 1875-6.	Sanctioned Estimate for 1876-7.	Regular Estimate for 1876-7 as now reported by Collectors.	Regular Estimate for 1876-7 now fixed by the Board.	1877-78. As per Budget Estimate submitted by Board	As reported now by Collectors	As now revised by the Board
Ganjam	1181,000	1186,000	1185,000	1185,000	1192,000	1180,000	1192,00
Vizagapatam	1480,600	1396,000	1336,000	1336,000	1396,000	1396,000	1396,00
Godavery	4183,200	4188,000	3900,000	3900,000	4214,000	4100000	41,00
Kistna	3922,800	3769,000	20,00,000	3200,000	4010,000	3400000	3900,00
Nellore	2356,600	2290,000	1500,000	1500,000	2285,000	2000,000	2000,00
Cuddapah	1930,800	1910,000	550,000	900,000	1860,000	1200,000	1600,00
Bellary	2480,400	2500,000	700,000	700,000	2072,000	2400,000	1900,00
Kurnool	1467,400	1481,000	850,000	850,000	1454,000	1400,000	1400,00
Madras	87400	70,000	70,000	70,000	70,000	70,000	70,00
Chingleput	1681,600	1557,000	950,000	900,000	1383,000	800,000	1100,0
North Arcot	2500,000	2430,000	1400,000	1700,000	2461,000	1500,000	2400,0
South Arcot	3312,000	3190,000	3000,000	3000,000	3365,000	3000,000	3100,00
Tanjore	4160,800	4200,000	3800,000	3800,000	4210,000	[illegible]	[illegible]
Trichinopoly	1534,400	1573,000	1163,000	1163,000	1531,000	1825,000	1531,00
Madura	2412,300	2402,000	1880,000	1880,000	2412,000	1500,000	1950,00
Tinnevelly	2887,200	2890,000	2400,000	2500,000	2900,000	2750,000	2750,00
Coimbatore	2570,800	2610,000	2200,000	2200,000	2510,000	2510,000	2510,00
Nilgiris	38600	44,000	54,000	54,000	50,000	50,000	50,00
Salem	2211,200	2184,000	1420,000	1420,000	2200,000	1750,000	2100,00
South Canara	1254,400	1240,000	1260,000	1260,000	1263,000	1263,000	1263,00
Malabar	1831,000	1850,000	1750,000	1750,000	1807,000	1800,000	1800,00
Total	45984,400	44900,000	33318,000	35268,000	46645,000	40094,000	4231

Revl Bd off in
Madras, 30 Novr 1876

Ag Secretary

Enclosure in
Board's Proceedings
23 Novr 1876 to the
Secretary to Govt R.D.

Rev. $\frac{5}{5303}$/76.

Excise on Spirits & Drugs.

Districts	Average collection of 5 years ending 1875-76	Sanctioned Estimate for 1876-77	Regular Estimate for 1876-77 as proposed 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 proposed by the Board
Ganjam	80,400	90,000	50,000	50,000	87,000	80,000	80,000
Vizagapatam	162,800	170,000	171,810	171810	164,620	164,720	165,000
Godavery	225,600	284,000	270,000	270,000	282,800	270,000	270,000
Kistna	209,000	250,000	230,000	230,000	237580	230,000	230,000
Nellore	87200	87000	80,000	80,000	84,340	82,000	82000
Cuddapah	233600	233000	160,000	160000	233,200	200,000	200,000
Bellary	713,800	759,000	470,000	470,000	758,800	770,000	770,000
Kurnool	319200	228,000	150,000	150,000	227150	226,000	226100
Madras	1141,400	1,150,000	1,000,000	10,00000	1,130,000	1050,000	1050,000
Chingleput	188200	195,000	200,000	200000	200 350	200,000	200,000
North Arcot	320,400	362000	350,000	350,000	370,700	350,000	350,000
South Arcot	224200	253000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Tanjore	511,800	459000	450000	450,000	503,500	500,000	500,000
Trichinopoly	143,600	150000	150197	150190	149570	150197	150200
Madura	190,400	250,000	220,000	320,000	277,500	250,000	250,000
Tinnevelly	195,000	182000	181,500	181,500	181500	181500	181500
Coimbatore	287,200	316,000	200,000	200,000	340,400	316,000	316000
Nilgiris	81,000	81,000	100,000	100,000	100,000	100,000	100,000
Salem	365,400	481000	250,000	250,000	440,000	311,000	400000
South Canara	131,400	140,000	138,000	138,000	137,300	138,000	138000
Malabar	263,2000	258000	257,000	257000	257,200	257000	257,200
Total	6074,800	6280,000	5332,507	5,334,500	6418,000	6080417	6170000

Rev Bd Office
Madras
30th November 1876

H Elwin
Ag Secretary

Enclosures in
Bd. Ro. of 30 Novr
1876 to the Secretary to
Govt. R.D.

Rev. 6/5303/76

Nov. 23d Progs/22 & 24–

The ..
Statements showing
on Special Duty. –

Standing

Revenue Department.

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

Read the following

Government orders dated 22d November 1876 No. 176
—— " —— " —— 23d —— " —— No. 1785
—— " —— " —— 24th —— " —— No. 1800,

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 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 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 likely 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 import (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 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 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

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

in

on which the districts of Bellary and 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 N E 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 every where. 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 & of parts of Tanjore & Tinnevelly 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.

ow add.
innevelly

5. The Board had already requested Collectors to furnish revised estimates of revenue, & 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 Collector's Estimates the probable collections of 1876-77 are Rs 333,18,000 or less than the sanctioned budget Estimates by Rs 1158,2000. There are however certain obvious errors in the Collectors figures, which have been corrected in the Boards 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 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 Collectors 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 amounted to Rs 12.00.000 and they therefore consider that the Estimate for this District for the Official year may be safely assumed at Rs 32.00.000. The figures reported for

Cuddapah viz Rs 5,50,000 also refer
to the Fusly year, but the Estimates –
cannot be adopted for the Official year.
Up to date Rs 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 come to 19 lakhs.
The Estimate is obviously wrong, and
the Board have raised it to –
Rs 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 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 Fusli,
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 collections to October are Rs 9,10,000. The Kistbundi instalments place 4/16 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 districts. The result on the whole is that the regular Estimate for 1876-7 is Rs 3,5,26,8000 which is less than the budget Estimate by Rs 96,32,000.

53,90,000

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 collector's estimates in some districts with reference to the instalments of the current fusli year falling in the next official year and the average collections of the past 5 years making sufficient allowance for the decrease in the arrear demand consequent on remissions during the present season;

the enclosed statement shews 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

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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 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 1877-8 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 the estimate will be raised to Rupees 4,00,000. This raises the total estimate to Rupees 6169417 or Rs 6,17,000 in round numbers against Rupees 633,9000, 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^x submitted by them to Government is sufficiently moderate and does not require further alteration. It is about 4 lacs less than the actuals of 1875-76.

x Rs 26,23,200

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

x Rs 2,08,200

14. Salt. The estimates of Collectors for 1876-7 and 1877-8 amount to Rs 128,24,000 and Rs 129,57,300 respectively. Except in the case of Kistna, 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 from the marginal figures. The estimates already[x] 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[x], already reported by the Collectors for communication to the Accountant General may be adopted. The Collector of Kistna 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 1305,8,500 & in 1877-8 to Rupees 133,69,300.

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

Rs
[x] South Canara 5,71,000
Malabar 6,16,500

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 4,44,436 while the sanctioned estimate is only Rs 1,44,000. This mistake corrected, the Collector's estimates amount to Rs 47,64,436. The loss which amounts to Rs 2,35,564 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 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 as now revised by the Board under 16. Para.

under the several major heads of account compared with the average Collections of the past years and the estimates sanctioned and already submitted are shewn 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
Land Revenue	45,84,400	44900000	35268000	44645000	42312000
Excise Spirits & Drugs	6074800	6380000	5332500	6418000	6179400
Sea Customs	2919080	2540000	2540000	2623200	26,23200
Land Customs	233250	260000	208200	228200	228200
Salt	131,47,000	13650000	13058500	13416000	13369300
Stamps	4584000	5000000	4800000	4991000	4900000
Total	72442530	72730000	61207200	72321400	69612100

17. It will be seen that the estimated revenue of 1876-77 falls short of the average Collections by Rs 11235330 and of the sanctioned budget by 115,22800; and that the revised estimate for 1877-78 is less than that already

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 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 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 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 29 November are noted in the margin. It is very difficult to estimate how far these grants will have to be supplemented.

	Rs
Bellary	819,000
Cuddapah	170,000
Kurnool	265,000
Nellore	35,000
Madura	34,236
Chingleput	25,000
Coimbatore	25,000
North Arcot	26,450
Salem	17,000
Kistna	10,000
	14,26,686

20. **Bellary**: The number of coolies employed has been increasing very rapidly as shewn by the figures noted in the margin extracted from reports which have reached the Board. These numbers appear to be sufficient to shew that the suggestion of Government that the estimate of 100,000 might be adhered to, as

Date	Numbers on Relief works	Numbers gratuitously relieved	Number of Taluqs to which report refers
21 October	36,095		11
30 October	66,786		13
8 November	95,132	7291	14
11 November	109,972	8181	13
21 November	146,938	8517	14
28 November	147,996	9532	15

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 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 &c to an extent which the Board cannot estimate.

21- Kurnool:— [illegible] A return just received from Kurnool shews the number of coolies employed in the District on the 18th Instant, to be 66,851 who would cost Rupees 250,000 for a month of 30 days. The number is about the same proportion to the population as that for the Bellary district but more men will be

Corrected by telegram d/28th idem. 126,000.

be drawn to Nellore especially from the west Coast Taluqs. 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 1500,000.

Cuddapah: 22- The number of coolies returned three weeks ago was 17055 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 907,500.

Nellore 23- The Board have not

been

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 3 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 Rs 48,000. The rain which is falling at the present time will however greatly benefit this district 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 1½ lakhs for Salem and 2 lakhs each for N. Arcot and Coimbatore for expenditure within the official year.

26. Madura. The sum of Rs 30,000 already granted is for the Dindigul 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 Nellore. 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 Puttukotta taluk 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 1 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 Tinnevelly 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 .	200000
N. Arcot .	200000
Salem .	1,50,000
Coimbatore .	2,00,000
Madura .	3,00,000
Tanjore .	1,00,000
	74,45,000

which with Rs 14,27,000 already gra

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 ~~be~~ superseded. This would reduce the estimates 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

to the several districts as desired by Government on behalf of the Accountant General. They do not ordinarily regulate the movement 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 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

(True Extract)

H E Stokes

Ag Secretary

To The Secretary to Government. R.D.
with 6 Statements

Rev: 1876: Dep^te

N^o. 5303

No. 357 –

Proceedings of the Board of Rev

Dated 30^d }
Desp^d 30 } November/76
Rec^d – 30 }
ec 6 A

Submitting observations regarding amount which will be ~~required for~~ expended on famine relief and probable loss of revenue during current & ensuing year. Ordered to be forwarded to the Secy of State & the G. I. – To the G. I. a telegraphic summary will be forwarded.

No 14 – 3 Jany/77

14 to Bofkeen
5 Fool Cap
6 Asst Gruil
20 P W Copis
D/ 4-1-77

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Minuted by
Chief –
In order
not to delay
the despatch
[illegible]
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[illegible]
Jos Lampson

C.S: Dec 16/76 [illegible]
16th 11-12-76
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