

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 725

Dated 27th August 1897.

[Despatch Abstract.]

How far the collections of Land Rev. for 1896-97 have been
affected by the famine.

Transferring to the Financial Department, with
remarks, Board's Progs. reporting—

C.O.	No.	Department.	Date.	C.O.	No.	Department.	Date.

[illegible]

CURRENT No. 6183



The Board of Revenue, Land
Revenue, Madras.

Order his

The Board is requested to furnish districtwise particulars of the actual demand of fasli 1306 & to report how the ^{"probable"} normal current demand of that fasli has been arrived at.

Dated 16th July 1897

Received 9-7-87

Registered 62-7-87

Enclosures

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SUBJECT.

Explaining the falling off in the collections of 1896-7 under I Land Revenue including Govt.----- assignments for village service.

dict.
27/7/69

BACK PAPERS.

G.O.	No.	Department.	Date.
	2704	—	27.5.87
	785		2.12.85
	758		29.12.86

FURTHER PAPERS.

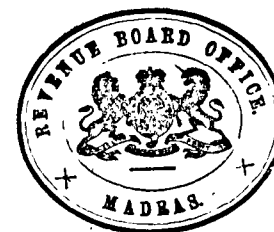
G.O.	No.	Department.	Date.

Probable demand of the remaining five months of 1896-97

The total of cols 4, 5 & 6 of this statement corresponds with the gross demands shown in col 3 of the statement printed at page 12 of G.O. 317 Final:-

Udswamkannu

19 JUL 1937
Apt Secretary
4



310

Proceedings of the Board of Revenue

(Land Revenue)

NO.2643 Misc.dated 16th July 1897.

Read Government Order, Financial Department, NO.400, dated 15th May 1897.

Read also Government Order, Revenue Department, Misc. NO.2704 dated 27th May 1897, communicating to the Board of Revenue for very early report Proceedings Financial Department, requesting to scrutinise the district accounts and to intimate how far the -- collections under certain heads have been affected by the famine.

~~~~~

### Resolution.

In the G.Os.read above Government calls for a report as to how far the collections of land revenue in the several districts for the year 1896-7 have been affected by the famine.

2. The appended statement shows the actual collections of the first seven months of the official year which were not affected by the famine and the demand and collections of the remaining five months as they would have been if the season of the past year had been an ordinary one. It also compares the total probable collections thus arrived at for the whole year with the amounts -- actually realized in the year. The differences between the two sets

|                |     |         |
|----------------|-----|---------|
| 1. Ganjam      | --- | 573000  |
| 2. Vizagapatam | --- | 202000  |
| 3. Godavari    | --- | 306000  |
| 4. Cuddapah    | --- | 1138000 |
| 5. Anantapur   | --- | 295000  |
| 6. Bellary     | --- | 851000  |
| 7. Kurnool     | --- | 652000  |
| 8. N. Arcot    | --- | 346000  |
| 9. Kistna      | --- | 105000  |
| 10. Coimbatore | --- | 308000  |

of accounts are large in the districts noted on the margin. In the first seven of these districts the issue of coercive processes was suspended in the case of assessments on wet -- lands likely to be remitted, and, fur-

ther, the collection of kists due on dry lands in the affected --

tracts was not enforced pending orders on the Collectors' proposals for the grant of dry remissions. The balance outstanding in these districts

| at the end of March 1897, was |             | Balance at the end of 1895-96 | Balance at the end of 1896-97 | Assessment postponed. |
|-------------------------------|-------------|-------------------------------|-------------------------------|-----------------------|
| 44.06 lakhs                   |             | In lakhs of rupees.           |                               |                       |
| as against                    | Ganjam      | 2.13                          | 6.24                          | 2.85                  |
| 6.92 lakhs                    | Vizagapatam | 1.19                          | 3.05                          | 1.79                  |
| outstanding                   | Godavari    | .94                           | 4.80                          | 2.78                  |
| at the end                    | Cuddapah    | .89                           | 11.86                         | 7.52                  |
| of 1895-96;                   | Anantapur   | .38                           | 3.34                          | 2.67                  |
| of this --                    | Bellary     | .51                           | 8.46                          | 6.25                  |
| amount, the                   | Kurnool     | .88                           | 6.31                          | 5.65                  |
| collection                    |             | 6.92                          | 44.06                         | 29.41                 |
| of 29.41 -                    |             |                               |                               |                       |

lakhs had been formally suspended pending instructions as to remissions. The falling off of about  $3\frac{1}{2}$  lakhs in North Arcot is attributable mainly to the temporary postponement of the collection of about  $2\frac{1}{2}$  lakhs which fell due in December 1896 in the taluks North of the Palar and partly - to the suspension of the issue of coercive processes for the recovery - of amounts likely to be remitted. The balance outstanding in the district at the end of the year was 4.78 lakhs, of which Rs. 80,000 represent the amount likely to be remitted and the remainder is being and will be recovered in the course of the current year. The increase of 1 <sup>lakh</sup> ~~lakh~~ shown against Kistna is due to prompt collections; and that ~~of~~ 3 lakhs appearing against Coimbatore is attributable partly to the same cause but mainly to the fact that 1.70 lakhs were collected in advance in January, February and March on account of the kist which fell due in April 1897.

3. Taking the Presidency as a whole there was a falling off of  $36\frac{1}{2}$  lakhs in the actuals as compared with the probable collections shown in column 17 of the statement above referred to. The decrease was due to the collection of about 33 lakhs having been postponed for the reasons assigned in the preceding para and to the suspension of the issue of coercive processes in respect of the dry kists in the Eastern and Southern sections of the Cuddapah district under the orders of the Collector which were, however, subsequently disapproved by the Board. The falling off would have been greater but for the fact that the net increase of 11 lakhs due to the change of kistbandi in Tanjore and ~~Andhra~~

Anantapur is included in both the probable & the actual collections shown in columns 17 & 18 of the statement.

4. As compared with the revised estimate of 519.57 --- lakhs, the actuals of 1896-7 show an increase of 4.27 --- lakhs which was due mainly to the advance collections made on account of the kists of April & May 1897 having amounted - actually to  $6\frac{3}{4}$  lakhs as against 3 lakhs originally anticipated.

|                     |        |
|---------------------|--------|
| Land Revenue        | 496.42 |
| Govt. assignments   | 23.15  |
| for village service | 519.57 |

(True Extract)

*W. Swamikanathan*

19 JUL 1897  
Asst. Secretary.

*for Secretary*

To:

The Secretary to Government R.D. with statement.  
The Accountant-General with statement.

O.B.

Revenue (189 ) Department.

CURRENT No.



Order

From

*The Accountant General,  
Madras.*

No. 2384

Dated 5<sup>th</sup> August 1897.

Received

Registered

Enclosures

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SUBJECT.

*What did it fall  
down, I wonder?  
W*

*Offering remarks regarding  
the falling down of Land  
Revenue in the several  
districts for the year 1896-97  
owing to famine*

BACK PAPERS.

| G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|
|      |     |             |       |

FURTHER PAPERS.

| G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|
|      |     |             |       |

*Budget* DEPARTMENT.

FORT ST. GEORGE,  
Accountant-General's Office,  
5<sup>th</sup> August 1897.

No. 2384

65

From *F. C. Harrison Esq.*  
ACCOUNTANT-GENERAL TO THE  
GOVERNMENT OF MADRAS,  
To *THE Secretary to Government*  
*Revenue Department.*

SIR,

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

2. The Board puts down the total probable collections of that year based upon the actual collections of the first 7 months and the proportional normal demand during the remaining 5 months at Rs 56055000 or Rs 1530000 better than the original forecast for the year and Rs 272000 more than the actuals.

actuals of 1895-96. The actual realizations, however, amounted to Rs. 52392000 only or Rs. 3663000 less than what would have probably been realized but for seasonal and other causes.

3. This fall has been made up of a decrease of Rs. 2936000 in the then affected districts of Cuddapah, Anantapur, Bellary and Kurnool, 881000 in the northern districts of Sangam, Vizagapatam and Godavari and 346000 in North Arcot counterbalanced by a net increase of Rs. 500000 in others.

4. The Board attributes this fall of about 36 3/4 lakhs to the postponement of collection of 33 lakhs of kist on wet lands in the districts of Sangam, Vizagapatam, Godavari, Cuddapah, Anantapur, Bellary, Kurnool and North Arcot and to the suspension of the issue of coercive processes in respect to the dry kists in the Eastern and Southern sections of the Cuddapah district under the mistaken orders of the Collector.

I have the honor to be,  
Your most obedt. Servant.

H. Hanin  
Accountant General

725 ~~2704~~ d/27-8-97.

The Hon: Mr. Grose C.I.E.  
The Hon: Mr. Henry Bliss K.C.I.E.

Note: The figures throughout are given in thousands of Rupees.

G. O. No. 2704, <sup>Revenue</sup> ~~Financial~~  
dated 27th: May 1897. flag A

|                           |         |
|---------------------------|---------|
| Actuals of 1st: 7 months. | 144.22. |
| Estimate of last five ,,  | 416.33  |
|                           | -----   |
| Total.                    | 560.55. |
| Actual collections of the |         |
| year.                     | 523.84. |
|                           | -----   |
|                           | 36.71   |
| Amount postponed in the   |         |
| affected districts.       | 29.41   |
| --- Do --- in N. Arcot.   | 3.48.   |
|                           | -----   |
| Total amount postponed.   | 32.89.  |

|              | 1st. 7 months.      | Total              |
|--------------|---------------------|--------------------|
|              | In thousands of Rs. | collec-<br>tio. s. |
| Ganjam       | 3.61.               | 10.14              |
| Vizagapatam. | 5.59                | 14.27              |
| Godavari.    | 7.57                | 54.36              |
| Cuddapah.    | 1.02                | 9.19               |
| Anantapur.   | 41                  | 2,35               |
| Bellary.     | 2,40                | 7,63               |
| Kurnool      | 1,04                | 10,47.             |
|              | 21,64               | 108,41             |

G. Nos. 6183 and 6718.

For orders:-

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

2. The first seven months of the year not having been affected by the famine, the Board has adopted the actual collections ( Rs. 144.22 ) as the normal <sup>for that period.</sup> As regards the collections during the remaining five months, the Board considers that they would have amounted to Rs. 416.33 but for the famine. The Board accordingly estimates that the difference between the actual collections (523.84) and the collections estimated as above (560.55) viz.: 36.71, is the loss due to the famine. It however states that in the districts affected by famine 29.41 have been postponed pending instructions as to remissions.

3. In the first place, there is, it is submitted, no need to take the figure for the whole Presidency as such a course will lead to erroneous results. The only districts affected by the famine are shown in the margin and it would seem both safe and sufficient to examine the figures for these districts only.

4. Taking the figures for these districts alone, it will be seen that the actual collections during the first seven

seven months amounted to 21,64 and the Board has taken this figure as the normal collection for the period.

As regards the probable collections during the last five months the Board has arrived at the figure as follows:-

| Districts   | Assessment No. Number 1896 | Normal Demand of fasli 1306 | Portion falling due in the last five months | Total Demand of 5 months including arrears | Balance which would be for the 5 months on 1st April 1897 = balance on 30th April 1896 | of five months |
|-------------|----------------------------|-----------------------------|---------------------------------------------|--------------------------------------------|----------------------------------------------------------------------------------------|----------------|
| Ganjam      | 11                         | 13,73                       | 12,28                                       | 12,39                                      | 2,13                                                                                   | 10,26          |
| Vizagapatam | 18                         | 15,65                       | 11,71                                       | 11,89                                      | 1,19                                                                                   | 10,70          |
| Godavari    | 1                          | 56,18                       | 50,78                                       | 50,79                                      | 94                                                                                     | 49,85          |
| Cuddapah    | "                          | 20,46                       | 20,44                                       | 20,44                                      | 89                                                                                     | 19,55          |
| Anantapur   | 1                          | 10,66                       | 5,26                                        | 5,27                                       | 38                                                                                     | 4,89           |
| Bellary     | 3                          | 16,29                       | 14,22                                       | 14,25                                      | 51                                                                                     | 13,74          |
| Kurnool     | "                          | 16,84                       | 16,83                                       | 16,83                                      | 88                                                                                     | 15,95          |
| Total       | 34                         | 749,81                      | 131,52                                      | 131,86                                     | 6,92                                                                                   | 124,94         |

5. The first point for consideration is whether the normal demand has been assumed properly. On this point it may be stated that in connection with the Provincial contract, the Government on a careful examination of the figures arrived at the conclusion that the gross demand for the Presidency may be fixed at ₹68,46 Lakhs against ₹18,18 adopted by the Board.

fixing the Budget estimate for 1897-98 Government assumed the above figure

|             | As adopted by Govt. | As now adopted by the Board. |
|-------------|---------------------|------------------------------|
| Ganjam      | 13,59.              | 14,10.                       |
| Vizagapatam | 16,29               | 15,89                        |
| Godavari    | 56,31               | 57,21                        |
| Cuddapah    | 21,77               | 21,34                        |
| Anantapur   | 12,25               | 11,41                        |
| Bellary     | 17,28               | 17,03                        |
| Kurnool     | 17,55               | 17,59                        |
| Total       | 155,04.             | 154,57.                      |

Note. Receipts under miscellaneous Revenue have now been added to the figures shown on column 8 of the statement at page 14 of G. O. No. 758 dated 29th: December 1896.

( ₹68,46 ) as the normal demand for fasli 1307 and it will be seen from the statement at page 14 of G. O. No. 758 dated 29th: December 1896 that in regard to the districts now under consideration the gross demand was fixed as shown in the margin. The Board's present figures have been taken from column 3 of the statement at page 12 of G. O. No. 317 Financial dated 6th: April 1897. It is not known how the Board calculated the normal demand in the statement referred to above but seeing that the Board's figures for the districts now under consideration differ only slightly from those assumed by Government for purposes of the Provincial contract, it is thought that they may be accepted.

6. As regards normal remissions the Board's present figures compare as follows with the figures adopted by Government for purposes of the Provincial contract and those reported by the Board in the statement printed at page 12 of G. O. No. 317 dated 6th: April 1897.

|             | Figure adopted<br>by Govt for<br>the Provincial<br>contract | Figure reported<br>by the Bd in<br>the statement<br>in G.O. No 377 <sup>1</sup> | Board's<br>present<br>figure |
|-------------|-------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------|
| Ganjmur     | 50                                                          | 37                                                                              | 37                           |
| Vizagapatam | 35                                                          | 24                                                                              | 24                           |
| Godavari    | 1,16                                                        | 1,03                                                                            | 1,03                         |
| Cuddapah    | 1,27                                                        | 88                                                                              | 88                           |
| Anantapur   | 73                                                          | 73                                                                              | 75                           |
| Kallam      | 66                                                          | 66                                                                              | 74                           |
| Kurnool     | 76                                                          | 76                                                                              | 75                           |
| Total       | 5,43                                                        | 4,67                                                                            | 47,6                         |

7. The next point for consideration is whether the method adopted by the Board in arriving at the actual collections during the last five months is correct. The Board assumes that the balance on the 1st: April 1897 would have been, but for the famine, the same as on 1st: April 1896 and deducting this from the demand of the last five months of 1896-97 and the balance on 1st: Nov/96 arrives at the collections. It is unsafe to adopt the arrears at the end of one particular year as the closing balance for a normal year. It would it is thought

<sup>1</sup> the former alternative may be adopted. Please see para 11 below.  
\* 39.20

be safer to adopt a percentage of the demand on the collections for every district, such percentage being taken on an average of years. Details for working out such a percentage for each district are not available here. In para 22 of G. O. No. 758 dated 29th: December 1896 it was assumed that the whole of the arrear balance on the 1st: April in any year and of the demand in the first three months, and 96 per cent of the demand of the last 9 months will be realized, before the close of the year. This may no doubt work out correctly when the whole Presidency is taken together but in the case of particular districts the percentage may be different. It is therefore thought that <sup>either</sup> the balance on 31st: March 1896 may be assumed to be normal and adopted as the balance <sup>which would have been outstanding</sup> on the 31st: March 1897 but for the famine, or the Board should be asked to work out the figures. For orders as to structure 8. The appended statement A shows the loss of revenue due to famine if the figures adopted by Government for purposes of the Provincial contract were taken instead of the figures adopted by the Board and the collections of the year were assumed at 96 per cent of the gross demand in the case of every district. It will be seen <sup>therefrom</sup> that in the case of the Godavari district the calculation leads to <sup>that a part is greater than the whole,</sup> an erroneous result <sup>as</sup> the difference between the probable and the actual collections <sup>working out to</sup> is only .98 lakhs while the amount that has been postponed is 2.78 lakhs. The result is due to the fact that the demand assumed by Government

is about 1 lakh less and the collections at 96 per cent is also lower by 1 lakh than those estimated by the Board.

9. Confining our attention to the affected districts alone and assuming the Board's calculation to be correct, the loss of revenue due to famine works out to 38.17 lakhs of which 29.41 lakhs have been post poned. It cannot now be stated how much of this latter amount will eventually have to be remitted.

10. In this connection it may also be pointed out that the average collections in these districts during the four years ending with 1895-96 have been as follows:-

|             | 1892-93. | 1893-94. | 1894-95. | 1895-96. |
|-------------|----------|----------|----------|----------|
| Ganjam      | 13,80.   | 13,34.   | 14,23    | 13,32.   |
| Vizagapatam | 15,78    | 16,19.   | 15,17.   | 15,48.   |
| Godavari.   | 48,62    | 57,48    | 55,18    | 52,19.   |
| Cuddapah    | 20,38    | 19,94.   | 18,98.   | 20,01    |
| Anantapur   | 11,19    | 13,07    | 10,22    | 10,95.   |
| Bellary     | 13,90    | 17,11    | 16,14    | 16,73.   |
| Kurnool     | 14,88    | 17,78    | 15,53    | 16,73.   |
| Total ..... | 138,55   | 154,91   | 145,45   | 145,41.  |

The average during these four years amounts to 146,08 the actual collections during 1896-97 being only 108,41.

The loss of revenue would, <sup>if the average were taken as the normal collections of a year,</sup> ~~be 37,67~~ amount to 37,67.

11. Submitted that the Board's estimate of 38.17 may be adopted as the loss due to the famine in the seven affected districts & the Financial

Dept informed accordingly. It is presumed that the figures from the Financial Dept refers to these districts only.

\* Demand fixed by Govt 55.15  
" " Board 56.18  
Collection (estimated by Govt) <sup>now @ 96%</sup>  
during last 5 months of 1896-97 } 47.77  
do do do do } 49.85

|           | B35   | as per still A |
|-----------|-------|----------------|
| * Ganjam  | 3.73  | 4.75           |
| Vizag     | 2.02  | 3.01           |
| Godavari  | 3.06  | 98             |
| Cuddapah  | 11.38 | 11.49          |
| Anantapur | 2.95  | 3.53           |
| Bellary   | 8.51  | 8.76           |
| Kurnool   | 6.52  | 6.68           |
|           | 38.17 | 39.20          |

Yes This was the loss in 1896-97-  
that the ultimate loss will be,  
23.8.97 remains to be seen - but as  
much revenue, if the revenue  
was postponed is after all

6 Aug A collected 100  
23/8/97  
23/8/97

After calling for remarks.

*Handwritten signature*

14/8/97

| 1896-97                                                           |       |        | Probable<br>collections<br>during the<br>five months<br>taken at<br>96 p.c. of<br>the demand | Total<br>collections<br>of 1896-97<br>if the<br>season<br>was normal<br>only 2+13 | Total collections during 1896-97                         |        |       |       |
|-------------------------------------------------------------------|-------|--------|----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------------------------------|--------|-------|-------|
| of the normal demand<br>of the five months<br>from 1st March 1897 |       |        |                                                                                              |                                                                                   | of the five months<br>including<br>arrears<br>cols: 3+11 |        |       |       |
| 10                                                                | 11    | 12     | 13                                                                                           | 14                                                                                | 15                                                       | 16     | 17    |       |
| 3                                                                 | 8,51  | 11,64  | 11,75                                                                                        | 11,28                                                                             | 14,89                                                    | 10,14  | 4,75  | 2,85  |
| 4                                                                 | 5,72  | 12,00  | 12,18                                                                                        | 11,69                                                                             | 17,28                                                    | 14,27  | 3,01  | 1,79  |
| 5                                                                 | 44,40 | 49,75  | 49,76                                                                                        | 47,77                                                                             | 55,34                                                    | 54,36  | 98    |       |
| 9                                                                 | 20,07 | 20,48  | 20,48                                                                                        | 19,66                                                                             | 20,68                                                    | 9,19   | 11,49 | 1     |
|                                                                   | 5,62  | 5,69   | 5,70                                                                                         | 5,47                                                                              | 5,88                                                     | 2,35   | 3,53  | 2,67  |
| 1                                                                 | 14,43 | 14,54  | 14,57                                                                                        | 13,99                                                                             | 16,39                                                    | 7,63   | 8,76  | 6,15  |
| 11                                                                | 16,67 | 16,78  | 16,78                                                                                        | 16,11                                                                             | 17,15                                                    | 10,47  | 6,68  | 5,65  |
|                                                                   | 11,44 | 130,88 | 131,22                                                                                       | 125,97                                                                            | 147,61                                                   | 108,41 | 39,29 | 29,41 |

| Districts   | collections<br>of the first<br>season<br>months<br>of 1896-97 | Probable demand of the <sup>last</sup> <del>season</del> five months of |                                                 |                           |                                |                                      |                                                                                |      |
|-------------|---------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------------------|---------------------------|--------------------------------|--------------------------------------|--------------------------------------------------------------------------------|------|
|             |                                                               | Arrears<br>on 1 <sup>st</sup><br>November<br>1896                       | Probable normal current Demand<br>of fashi 1306 |                           |                                | Total<br>demand<br>of fashi<br>1306. | Portion<br>accruing<br>November<br><br>Permanent<br>Settled<br>Shrotri<br>Godi |      |
|             |                                                               |                                                                         | Permanently<br>settled and<br>shrotriin<br>Godi | Ryotwar and miscellaneous |                                |                                      |                                                                                |      |
|             |                                                               |                                                                         |                                                 | Gross<br>demand           | Deduct<br>Normal<br>remissions | Net<br>Demand                        |                                                                                |      |
| 1           | 2                                                             | 3                                                                       | 4                                               | 5                         | 6                              | 7                                    | 8                                                                              | 9    |
| Ganjani     | 3,61                                                          | 11                                                                      | 4,54                                            | 9,05                      | 50                             | 8,55                                 | 13,09                                                                          | 3,   |
| Kizapattani | 5,59                                                          | 18                                                                      | 10,18                                           | 6,11                      | 35                             | 5,76                                 | 15,94                                                                          | 6,   |
| Edanari     | 7,57                                                          | 1                                                                       | 7,85                                            | 48,46                     | 1,16                           | 47,30                                | 55,15                                                                          | 5,   |
| Andapah     | 1,02                                                          | "                                                                       | 40                                              | 21,37                     | 1,27                           | 20,10                                | 20,50                                                                          |      |
| Anantapur   | 41                                                            | 1                                                                       | 14                                              | 12,11                     | 73                             | 11,38                                | 11,52                                                                          |      |
| Bellary     | 2,40                                                          | 3                                                                       | 13                                              | 17,15                     | 66                             | 16,49                                | 16,62                                                                          |      |
| Thurwood    | 1,04                                                          | "                                                                       | 11                                              | 17,44                     | 76                             | 16,68                                | 16,79                                                                          |      |
| Total       | 21,64                                                         | 34                                                                      | 23,35                                           | 131,69                    | 5,43                           | 126,26                               | 149,61                                                                         | 15,4 |

Print 27/8/97  
 N. H. C. 18

Read again G. 6 27-5-97  
 C. Nos 6183 & 6712

G.O. No. 725 of 27th Aug. 1897.

Please send me  
 spare copy of all  
 for Miss G.O. 5  
 in this file  
 for Mr. Col. file  
 A.R.  
 27/8/97

With the Prop first read done  
 the Board of Revenue (Land Revenue)  
 submit the report called for  
 in G.O. No 400 Financial of  
 15th May 1897 as to how far  
 the collections of land revenue  
 for the year 1896-97 have  
 been affected by the famine.  
 2. In estimating the loss the  
 Board has taken the figures for  
 all the districts of the Presidency.  
 The Govt considers that the  
 results are likely to be obscured  
 by the adoption of this method  
 and that the estimate would be  
 nearer the mark if the affected  
 districts alone were taken into  
 consideration. The <sup>actuals</sup> ~~figures~~ for  
 these districts alone compare as  
 shown in the margin with  
 what <sup>they</sup> would have been but  
 for the famine - out of the  
 difference of Rs 38.17 lakhs  
 29.41 lakhs have been lost  
 and it cannot now be stated  
 how much of this will  
 even be lost.

In Lakhs of Rupees

|                | Actuals       | Possible but for<br>famine |
|----------------|---------------|----------------------------|
| Ganjam         | 10.14         | 13.87                      |
| Vizagapatnam   | 14.27         | 16.29                      |
| Godavari       | 54.36         | 57.42                      |
| Andhra Pradesh | 9.19          | 20.57                      |
| Madras         | 2.35          | 5.30                       |
| Bellary        | 7.63          | 16.14                      |
| Ximavol        | 10.47         | 16.99                      |
|                | <u>108.41</u> | <u>146.58</u>              |
|                |               | - 38.17                    |

eventually have to be remitted.  
3. With the foregoing remarks  
the papers will be transferred  
to the Financial Dept.

17/87

To the Financial Dept

" B. of Revenue, d. R.

40/5

Checked  
21/5/97

P.C. No. 23-9-97

Government {1897} of Madras.  
REVENUE.

Recd.

Regd.

1897.

Enclosures

Spare copies

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

AUGUST.

How far the collections of Land Revenue for 1896-97 have been affected  
by the famine.

Transferring to the Financial Department, with remarks, Board's Proceedings reporting—.

## GOVERNMENT OF MADRAS.

## REVENUE DEPARTMENT.

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

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

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

ABSTRACT.—Forwarding statement of the receipts under the principal heads of Revenue for March 1897.

Order—No. 400, Financial, dated 15th May 1897.

The Revenue Department will be requested to scrutinize the district accounts in communication with the Board of Revenue and the Accountant-General, and to intimate, at an early date, how far the collections under the heads *I. Land Revenue*, *IV. Stamps* and *V. Excise* have been affected by the famine.

2. The Accountant-General will be requested to include statistics for the heads *IX. Forest* and *X. Registration* in future monthly statements.

(True Extract.)

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

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

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

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

(True Extract.)

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

To the Board of Revenue (Land Revenue).  
" (Separate Revenue).

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

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

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

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

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

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

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

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

|                        | Rs.       |
|------------------------|-----------|
| 1. Ganjam .. .. .      | 3,73,000  |
| 2. Vizagapatam .. .. . | 2,02,000  |
| 3. Gódvári .. .. .     | 3,06,000  |
| 4. Cuddapah .. .. .    | 11,38,000 |
| 5. Anantapur .. .. .   | 2,96,000  |
| 6. Bellary .. .. .     | 8,51,000  |
| 7. Kurnool .. .. .     | 6,52,000  |
| 8. North Arcot .. .. . | 3,46,000  |
| 9. Kistna .. .. .      | 1,05,000  |
| 10. Coimbatore .. .. . | 3,08,000  |

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

further, the collection of kists due on dry lands in the affected tracts was not enforced pending orders on the Collector's proposals for the grant of dry remissions. The balance outstanding in these districts at the end of March 1897 was 44.06 lakhs as against 6.92 lakhs outstanding at the end of 1895-96; of this amount, the collection of 29.41 lakhs had been formally suspended pending instructions as to remissions. The falling off of about 3½ lakhs in *North Arcot* is attributable mainly to the temporary postponement of the collection of about 2½ lakhs which fell due in December 1896, in the taluks north of the Palar and partly to the suspension of the issue of coercive processes for the recovery of amounts likely to be remitted. The balance outstanding in the district at the end of the year was 4.78 lakhs, of which Rs. 80,000 represent the amount likely to be remitted and the remainder is being and will be recovered in the course of the current year. The increase of 1 lakh shown against *Kistna* is due to prompt collections; and that of 3 lakhs appearing against *Coimbatore* is attributable partly to the same cause but mainly to the fact that 1.70 lakhs were collected in advance in January, February and March on account of the kist which fell due in April 1897.

3. Taking the Presidency as a whole there was a falling off of 36¼ lakhs in the actuals as compared with the probable collections shown in column 17 of the statement above referred to. The decrease was due to the collection of about 33 lakhs having been postponed for the reasons assigned in the preceding paragraph and to the suspension of the issue of coercive processes in respect of the dry kists in the eastern and southern sections of the Cuddapah district under the orders of the Collector which were, however, subsequently disapproved by the Board. The falling off would have been greater but for the fact that the net increase of 11 lakhs due to the change of kistbandi in Tanjore and Anantapur is included in both the probable and the actual collections shown in columns 17 and 18 of the statement.

|                                                    | Rs.    |
|----------------------------------------------------|--------|
| Land Revenue .. .. .                               | 496.42 |
| Government assignments for village service .. .. . | 23.15  |
| Total .. .. .                                      | 519.57 |

4. As compared with the revised estimate of 519.57 lakhs, the actuals of 1896-97 show an increase of 4.27 lakhs, which was due mainly to the advance collections made on account of the kists of April and May 1897 having amounted actually to 6¼ lakhs as against 3 lakhs originally anticipated.

(True Extract.)

(Signed) N. S. BRODIE,  
Ag. Secretary.

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

ENCLOSURE.

Probable demand of the remaining five months of 1896-97.

| Collections of the first seven months of 1896-97. |        | Arrears on 1st November 1896. |                 | Probable normal current demand of fasli 1306. |                          |             |        |        | Total demand under all the three heads. |       |                      |                 | Portion of the normal demand accruing in the five months—November 1896 to March 1897. |        |        |        |       | Total demand of the five months including arrears (column 3 + column 13). |       | Probable balance on 1st April 1897 which would, but for famine, have been equal to the balance on 1st April 1896. |    | Probable collections of the last five months of 1896-97, excluding the balance in column 16. |  | Total probable collections for the entire year (column 2 + column 16). |  | Actual collections of land revenue including Government assignments for village service. |  | Difference. |  | Balance on 1st April 1897. |  | Amount postponed. |  |
|---------------------------------------------------|--------|-------------------------------|-----------------|-----------------------------------------------|--------------------------|-------------|--------|--------|-----------------------------------------|-------|----------------------|-----------------|---------------------------------------------------------------------------------------|--------|--------|--------|-------|---------------------------------------------------------------------------|-------|-------------------------------------------------------------------------------------------------------------------|----|----------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------|--|-------------|--|----------------------------|--|-------------------|--|
| Districts.                                        |        | 1                             | 2               | 3                                             | 4                        | 5           | 6      | 7      | 8                                       | 9     | 10                   | 11              | 12                                                                                    | 13     | 14     | 15     | 16    | 17                                                                        | 18    | 19                                                                                                                | 20 | 21                                                                                           |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
|                                                   |        | Permanently settled.          | Shrotriam fodi. | Gross demand.                                 | Deduct normal remission. | Net demand. |        |        |                                         |       | Permanently settled. | Shrotriam fodi. | Miscellaneous.                                                                        | Total. |        |        |       |                                                                           |       |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Ganjām                                            | 3,61   | 11                            | 4,30            | 24                                            | 9,56                     | 24          | 18,73  | 2,89   | 24                                      | 9,15  | 12,28                | 12,29           | 2,13                                                                                  | 10,26  | 13,87  | 10,14  | 3,73  | 6,24                                                                      | 2,85  |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Vizagapatam                                       | 6,59   | 18                            | 9,62            | 56                                            | 6,71                     | 24          | 18,65  | 6,72   | 56                                      | 6,43  | 11,71                | 11,89           | 1,19                                                                                  | 10,70  | 16,29  | 14,27  | 2,02  | 3,55                                                                      | 1,79  |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Gōdāvari                                          | 7,57   | 20                            | 7,32            | 53                                            | 49,32                    | 1,03        | 58,18  | 4,83   | 52                                      | 45,43 | 60,78                | 59,85           | 1,94                                                                                  | 49,85  | 57,42  | 54,36  | 3,06  | 4,80                                                                      | 2,78  |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Kistna                                            | 4,65   | 20                            | 2,58            | 32                                            | 57,15                    | 1,06        | 66,09  | 2,99   | 43                                      | 53,21 | 64,99                | 66,19           | 1,94                                                                                  | 63,25  | 67,91  | 58,96  | 1,05  | 53                                                                        | 1,86  |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Nellore                                           | 12,18  | 1                             | 4,56            | 82                                            | 23,49                    | 88          | 20,03  | 2,99   | 43                                      | 12,63 | 16,03                | 16,06           | 2,26                                                                                  | 15,80  | 20,57  | 28,38  | 11,38 | 11,86                                                                     | 7,52  |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Cuddapah                                          | 1,02   | 1                             | ..              | 40                                            | 20,94                    | 75          | 10,52  | 10,66  | ..                                      | 11    | 14,11                | 14,22           | 5,26                                                                                  | 20,44  | 20,44  | 7,63   | 8,51  | 8,46                                                                      | 6,15  |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Anantapur                                         | 2,40   | 1                             | ..              | 14                                            | 11,27                    | 74          | 15,16  | 16,29  | ..                                      | 11    | 16,72                | 16,83           | 3,35                                                                                  | 38     | 34     | 10,47  | 6,52  | 6,31                                                                      | 5,65  |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Bellary                                           | 1,04   | 1                             | ..              | 11                                            | 17,48                    | 75          | 16,73  | 16,84  | ..                                      | 11    | 16,72                | 16,83           | 3,35                                                                                  | 38     | 34     | 10,47  | 6,52  | 6,31                                                                      | 5,65  |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Kurnool                                           | 1,04   | 3                             | ..              | ..                                            | 7,5                      | ..          | 17,33  | 7,5    | ..                                      | ..    | 17,33                | 16,84           | 3,35                                                                                  | 38     | 34     | 10,47  | 6,52  | 6,31                                                                      | 5,65  |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Chingleput                                        | 6,48   | 2                             | 1,64            | 67                                            | 18,29                    | 80          | 23,08  | 2,81   | 3                                       | 17    | 43,62                | 44,72           | 2,72                                                                                  | 42,27  | 42,27  | 41,85  | 4,42  | 4,42                                                                      | 3,48  |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| North Arcot                                       | 6,59   | 2                             | 3,63            | 27                                            | 23,88                    | 80          | 23,08  | 2,81   | 3                                       | 17    | 43,62                | 44,72           | 2,72                                                                                  | 42,27  | 42,27  | 41,85  | 4,42  | 4,42                                                                      | 3,48  |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Tanjore                                           | 10,78  | 2                             | 31              | 125                                           | 59,91                    | 1,36        | 68,55  | 60,11  | 16                                      | 10    | 20,01                | 20,11           | 1,10                                                                                  | 18,91  | 27,23  | 27,23  | 27,23 | 27,23                                                                     | 27,23 |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Trichinopoly                                      | 27,78  | 17                            | 62              | 11                                            | 21,47                    | 1,07        | 19,32  | 2,74   | 4,39                                    | 30    | 9,53                 | 14,12           | 12,01                                                                                 | 12,01  | 29,93  | 30,45  | 30,45 | 30,45                                                                     | 30,45 |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Madras                                            | 12,93  | 6                             | 7,55            | 60                                            | 20,89                    | 3,00        | 26,87  | 27,47  | 80                                      | 20    | 21,63                | 21,75           | 1,17                                                                                  | 20,19  | 28,14  | 31,22  | 3,08  | 3,08                                                                      | 3,08  |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Tinnevely                                         | 17,92  | 46                            | 3,07            | 64                                            | 29,60                    | 87          | 20,87  | 2,99   | 43                                      | 2     | 21,63                | 21,75           | 1,17                                                                                  | 20,19  | 28,14  | 31,22  | 3,08  | 3,08                                                                      | 3,08  |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Coimbatore                                        | 7,95   | 1                             | 28              | ..                                            | 29,60                    | 1           | 26,73  | 29,04  | 20                                      | 2     | 21,63                | 21,75           | 1,17                                                                                  | 20,19  | 28,14  | 31,22  | 3,08  | 3,08                                                                      | 3,08  |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Kilgiris                                          | 2,28   | 2                             | 4,49            | 4                                             | 20,02                    | 88          | 19,14  | 2,99   | 43                                      | 37    | 22,38                | 22,38           | 6,26                                                                                  | 17,30  | 20,20  | 20,20  | 20,20 | 20,20                                                                     | 20,20 |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Salem                                             | 6,62   | 109                           | ..              | ..                                            | 14,30                    | 1,08        | 13,22  | 13,22  | ..                                      | 24    | 22,38                | 22,38           | 6,26                                                                                  | 17,30  | 20,20  | 20,20  | 20,20 | 20,20                                                                     | 20,20 |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| South Canara                                      | 2,90   | 2                             | ..              | ..                                            | 20,01                    | 3           | 19,98  | 2,99   | 43                                      | 289   | 22,38                | 22,38           | 6,26                                                                                  | 17,30  | 20,20  | 20,20  | 20,20 | 20,20                                                                     | 20,20 |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Malabar                                           | 144,22 | 2,53                          | 49,89           | 7,36                                          | 514,81                   | 19,08       | 495,73 | 552,98 | 30,35                                   | 5,72  | 399,18               | 435,25          | 31,45                                                                                 | 416,33 | 500,55 | 523,84 | 36,71 | 61,27                                                                     | 32,89 |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |
| Total                                             | 144,22 | 2,53                          | 49,89           | 7,36                                          | 514,81                   | 19,08       | 495,73 | 552,98 | 30,35                                   | 5,72  | 399,18               | 435,25          | 31,45                                                                                 | 416,33 | 500,55 | 523,84 | 36,71 | 61,27                                                                     | 32,89 |                                                                                                                   |    |                                                                                              |  |                                                                        |  |                                                                                          |  |             |  |                            |  |                   |  |

No. 317. Financial, dated 6th April 1897. No. 317. Financial, dated 6th April 1897. No. 317. Financial, dated 6th April 1897. No. 317. Financial, dated 6th April 1897. No. 317. Financial, dated 6th April 1897.

Note.—The total of columns 4, 5 and 6 of this statement corresponds with the gross demand shown in column 3 of the statement printed at page 12 of G.O., No. 317, Financial, dated 6th April 1897. The entries in column 7 of this statement correspond to the total of columns 6 and 11 of the statement printed at page 12 of G.O., No. 317, Financial, dated 6th April 1897.

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

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

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

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

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

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

Land Revenue, No. 18.

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

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

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

(True Extract.)

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

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

Exd. Shaik Karim.

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