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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.G.O. No. 87

Press

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*Proceedings of the Madras Government, Financial Department,
1st February 1862.*

No. 7. Read the following Proceedings of Government in the Revenue Department, dated 24th January 1862, No. 103.

Passing Orders on the Abstract showing the Revenue of 1862-63, as estimated by the Collectors and the Board of Revenue. } (Vide Proceedings Revenue Department, dated 24th January 1862, No. 204.)

No. 8. ORDER THEREON, 1st February 1862, No. 87.
To be recorded.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. T. O'Connor.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Dated 24th January 1862, No. 103.

1. The following Abstract shows the Revenue of 1862-63 as estimated by the Collectors and Board of Revenue. The District of North Canara has been excluded, in consequence of its approaching cession to the Bombay Presidency, and one* small item has been omitted, as its transfer to the Municipal Commissioners at Madras is under consideration in the Public Department. The Collector of Kurnool has added two lacs to his estimate of Land Revenue, on account of the enfranchisement of service and other Ináms. As already pointed out in Government Order, dated 19th November 1861, No. 2,180, the receipts from village service Inám are not an imperial but a local source of Revenue and, supplemented by the proceeds of the village cess will be applied to the remuneration of village servants in the Revenue and Police. A deduction of $1\frac{3}{4}$ lacs has consequently been made from the Kurnool Budget. With these exceptions, the Government accept the Board's estimate.

	Actual in 1860-61.	Estimate of 1861-62.	Estimate of 1862-63.
	Rs.	Rs.	Rs.
Land Revenue including Sayer...	3,83,31,625	3,94,54,346	3,92,57,450
Abkárri.....	28,89,808	32,62,167	34,04,936
Assessed Taxes.. { Income Tax.....	5,14,161	13,92,432	14,91,411
{ Duty on Arts, &c.....	9,16,778	8,77,346	16,24,613
Customs... { Sea Customs... ..	26,45,208	24,57,920	22,21,869
{ Land Customs.....	2,21,167	2,20,386	2,09,605
Salt.....	67,77,850	79,77,709	84,23,745
Stamps	14,25,189	17,98,663	19,92,570
Total.....	5,37,21,786	5,74,40,969	5,86,26,199

2. The total Land Revenue including the various miscellaneous items classed under the new head of Sayer is estimated at $392\frac{1}{2}$ lacs. The Land Revenue depends so greatly on the character of the season, that it is impossible at this early period to form any reliable estimate of its amount. The great object is not to mislead the Supreme Government by framing such an estimate as could only be fulfilled by a concurrence of unusually favorable events.

3. *Abkárri*, Rupees 34 lacs.—The rents in several Districts fell in last year, and the farms have been re-sold on more favorable terms. The increased Revenue may fairly be reckoned upon.

4. *Assessed Taxes*, Rupees 31 lacs.—The increase under this head is large, and the Government fear the estimate is somewhat sanguine. Much however may reasonably be expected from the greater insight which has already been obtained into the real means of the people. There is also the additional revenue which will be realized in Madura and Madras to which the Mohturpha did not extend.

5. *Customs*, Rupees 24 lacs.—A decrease is expected under this head of Rupees $4\frac{1}{4}$ lacs in the actual of 1860-61. It is thought that the high rates of duty on staples will check speculation. The Board will consult the Collector of Sea Customs at Madras and report specifically the particular articles in which any material decrease is expected.

6. *Salt*, Rupees 84 lacs.—Judging from the sales up to the latest date and making allowance for the extension of the Railways there is fair reason to believe that the expected revenue will be realized.

7. *Stamps*, Rupees 20 lacs.—The sales have been large and are increasing. The estimate may safely be accepted.

8. The total estimated Revenue of 1862-63 amounts to 586½ lacs, showing a net increase of nearly 12 lacs over that of 1861-62 and of nearly 40 lacs over that of 1860-61. Of this estimate 57 lacs may be taken as the proceeds of the special taxes imposed in order to make up the deficit caused by the Mutinies, leaving Customs duties out of the calculation, viz:—

Income Tax	15 lacs.
Duty on Arts, &c., a less Mohturpha, say 12 lacs...	4 „
Stamps excess over 10 lacs ordinary revenue	10 „
Salt at 8 Annas on 56 lacs of Maunds expected to be sold for local consumption...	28 „
	57 lacs.

9. The Governor in Council observes that the new form of Budget Estimates enters in a variety of details quite unnecessary for imperial purposes. Under the head "Sayer" instance there are 30 different items, fully half of these have no existence in this Presidency others produce but a few Rupees, and the remainder are included in Land Revenue. The Governor in Council cannot suppose that the Supreme Government require all these petty details they are well enough in a Budget rendered to the Local Government, but their entry in an Imperial Budget seems worse than useless. The Board of Revenue are requested to submit a revised form containing only heads worth retaining in an account of this kind, such for instance as "Pearl Fishery," "Forest Revenue," and the like, and the orders of the Supreme Government will then be requested on the subject.

10. The Government observe a sum of Rupees 50,000 entered in the Budget of the Kis District as Inám Commutation. The Board are requested to verify this item and to explain why it is so large in this District and so small in others.

11. In the Budget of Nellore and some other Districts small sums are set down for "s of trees." The Board will ascertain whether these appertain to the local funds or not.

12. The Board will call upon the Collector of Nellore to explain why his estimate of Duty on Arts, &c., is so extremely low.

13. The Government observe an item under the head Miscellaneous XV term "savings in the establishments of Public Offices." In many Districts there are no entries under this, and in none are the entries large. The Government do not understand the entry; the charges for public establishments are estimated according to sanctioned scales, to expected requirements, and to reduce the provision thus made in one part of the Budget a random entry, in another part of it seems useless. No portion of the provision for public Offices can be applied to other purposes without the sanction of Government, and this is of sufficient security. The item should be struck out accordingly.

14. The Board have transferred the estimated fees for accommodation in public bungalows to No. 13. Public Works. The cost of the establishments of these buildings is not, however, charged to that Department, and the receipts from them therefore ought not to be credited to it. The Board will in their next Budget enter the receipts and charges under the head Miscellaneous. They will submit as soon as possible a complete list of the buildings, distinguishing those which are furnished from those which are not, and giving the establishment entertained at each its cost.

15. The Government observe that the receipts from the Printing Presses are all treated as local funds. As the establishments of the Presses are now included in the Huzúr lists, provision is made in the Budget for type, &c., the Government do not see the advantage of considering the District Presses as separate and local. The Board will submit without delay an estimate of the Press charges and receipts of the Presses in 1862-63.

16. The Collectors will be required to submit monthly an abstract in the accompanying form showing the progress of the collections in comparison with the estimates.

17. The abstract will be submitted as soon as possible after the commencement of each month direct to Government.

(True Extract.)

C. Mante
Secretary to Government.

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

Exd. T. McMootry.

Copy of July 26th

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Passing over on
the Atlantic showing
the Course of 1862/63.
as estimated by the
Collectors and the

Board of Revenue.
Sept 27th 1862.
J. A. R. 24