

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	74	Press ~~Mis.~~
	188 159	
Dated	17-1-	1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
17th January 1865.*

No. 158. Read the following Proceedings of the Board of Revenue, dated 16th December 1864.

1. Resolved that the Budget Estimate of Revenues and Receipts for 1865-66 be submitted to Government, with the following remarks.
2. The form in which it was hitherto rendered has been slightly simplified by the omission of Miscellaneous items under each head of revenue as a distinct entry. The detailed information has been obtained from the Districts, but its separate exhibition in a general Estimate of this kind appears unnecessary, as the Miscellaneous items form but a very small portion of the Estimate under each principal head of revenue.
3. From the present Budget the Estimate of Forest Revenue has been excluded, a separate Budget being submitted to Government by the Conservator of Forests, and distinct orders passed upon it. The income from fees on account of Travellers' Bungalows having been transferred to the head of Local Funds, these collections have also been excluded from the present Budget.
4. The following Abstract exhibits in one view the Estimates for the ensuing year, as compared with those of 1864-65, and with the actuals of 1863-64:—

Items.	Actuals of 1863-64.	Estimates for 1864-65.	Estimates for 1865-66.
	RS.	RS.	RS.
Land Revenue	429,15,142	420,00,000	417,10,000
Abkarry	40,51,795	39,62,700	40,28,000
Income Tax	16,45,237	14,00,000	7,00,000
Customs..... {Sea Customs	20,37,375	20,00,000	19,58,000
{Land do.	2,61,146	2,00,000	2,19,100
Salt... ..	89,79,182	103,00,000	103,20,000
Stamps	23,55,722	23,00,000	24,00,000
Total... ..	622,45,599	621,62,700	613,35,100
Tolls for navigating Cochrane's and East Coast Canals	31,915	37,000	35,000
Total... ..	622,77,544	621,99,700	613,70,100

5. The actuals for 1863-64, as entered in the Collectors' Budgets, do not correspond in some instances with those in the Progress Reports for April 1864; but as the Budgets were forwarded subsequently to the Progress Reports, the amounts given in the former document must be the more correct, and have accordingly been adopted for comparison. The Estimates for 1864-65 are the amounts passed by Government.

6. The Estimate for 1865-66 has been framed in strict conformity with the instructions issued by the Government of India, in their Resolution, dated 14th March 1863, directing that only such sums as are likely to be realized during the year, both on account of current demand and arrears of previous years, should form the estimate of the year. It exhibits a decrease of Rupees 8,27,600 as compared with that for the current year, and Rupees 9,10,499 as compared with the actuals of 1863-64. Most part of this decrease occurs under the head of Land Revenue and Income Tax. The fluctuations will be more fully explained under each head of revenue.

LAND REVENUE.

7. The Collectors' Estimates under this head amounted to Rupees 421,40,000, and no material alteration has been made, except in the Kistna and South Arcot Districts. For the Kistna District, the Collector's Estimate has been reduced by rather more than three lacs of Rupees, as the Board apprehend that in consequence of the recent inundation which occurred

after the Collector's Estimate was sent in, there will be a large falling off in the revenue. It is not likely that the District will recover within the cultivation season of next official year. In South Arcot also the damages caused to the irrigation works by the late floods will, to a certain extent, operate on the Land Revenue of the District; and in consideration of this circumstance, the Collector's Estimate has been cut short by a sum of Rupees 81,500. In consequence of the revision of assessment, and the introduction of revised rates by the Revenue Settlement, the Collector of Trichinopoly anticipates a fall of some three lacs of Rupees; and his Estimate has been adopted, as the Board expect that at first there may be a decrease in the revenue, although they are sanguine that it will be only temporary. The Collector of Bellary has estimated the revenue at only Rupees 23,89,000 against Rupees 24,19,000, the actual of 1863-64, and Rupees 25,64,000 the estimates for 1864-65. This decrease in the Estimate is explained to be owing chiefly to the reduction of assessment on well lands, and partly to other causes. The reasons assigned by the Collector for reducing the Estimate to such an extent are not satisfactory; and as the Board believe that the reduction of assessment on well lands will tend to increase the cultivation, they have raised the Collector's Estimate to Rupees 24,20,000. The Estimates for the other Districts have been adopted with but slight alteration to bring them to round numbers.

ABKARRY.

8. The Estimates of Abkarry receipts have been adopted as proposed by the Collectors, as they are based on the leases. The total Estimate under this head exhibits an increase of Rupees 69,000 nearly, and is attributable to the higher amount of rent obtained for the farms in some Districts.

INCOME TAX.

9. The large decrease under the head of Income tax is in consequence of the Estimates having been framed for only a part of the year, as the operation of Act XXXII of 1860 ceases on the 31st July 1865. The amount now estimated embraces only the collections expected to be made on account of the last two quarters of the fifth Income tax year.

CUSTOMS.

10. The estimated receipts from Sea Customs shew a small decrease of 42,000 Rupees. The high prices of produce are deemed likely to check exportation. The rates of duty on certain articles have been reduced, and some decrease of revenue in the next year is anticipated. The small increase estimated under Land Customs needs no special remark.

SALT.

11. With reference to the Proceedings of Government, dated 31st March 1863, No. 599, a separate statement, shewing in full detail the expected transactions of the Salt Department, during 1865-66 is herewith submitted, from which it will be seen that the amount estimated to be realized during the ensuing year is Rupees 104,16,000, or about a lac and sixteen thousand Rupees in excess of the Estimate for the current year. In estimating the proceeds of Salt expected to be sold in 1865-66, some Collectors have adopted the full rate of 1½ Rupees per Maund, without making any allowance for discount on wholesale trade, and for Salt to be sold for exportation at cost price. The Board have, therefore, reduced this Estimate to Rupees 103,20,000, as the actuals of 1863-64 amounted to only about 90,00,000 lacs of Rupees.

STAMPS.

12. The Estimate under this head amounts to 24,00,000, which shews an increase of only 41,200 Rupees when compared with the actuals of 1863-64, and Rupees 1,02,500 above the current year's estimate. As the law is more generally understood, and is being strictly enforced, the increase may reasonably be expected.

TOLLS FOR NAVIGATING COCHRANE'S AND EAST COAST CANALS.

13. The Estimate under this head amounts to only 35,000 Rupees, and calls for no special remark. As the item belongs to XIII. Public Works, and occurs but in one District, it is entered separately in the Budget.

	Rs.
Vizagapatam...	40
Godavery	600
Kistna	250
Bellary	700
Madras	3,500
South Arcot	1,000
Tanjore	1,200
Trichinopoly	100
Madura	1,000
Tinnevely	500
Salem	100
	8,990

	Rs.
Ganjam	10,000
Vizagapatam	1,000
Godavery	600
Kistna	100
Cuddapah	300
Karnool	500
Madras	18,300
North Arcot	500
South Arcot	4,000
Madura	2,000
Coimbatore	7,000
Salem	8,500
South Canara	500
Malabar	25,000
Sale of Escheat in Malabar	1,00,000
	1,78,300

14. In the Proceedings of Government, dated 5th April 1864, No. 573, it was directed that the fees for stamping Weights and Measures, hitherto credited to Local Funds, should be taken to credit of Imperial Revenues under XV. Miscellaneous. The District Estimates on account of this item are given in the margin, to enable the Accountant General to include them in his Financial Budget.

15. When passing orders on the Budget Estimates of Receipts for 1864-65, the Government desired the Board to submit a Memorandum of Receipts expected from the sale of waste lands, and from the redemption of quit-rent on Ināms. The amounts estimated by the Collectors are given in the margin. In their letter to Government, dated 21st April 1864, the Board stated that the sale proceeds of the land applied for will be Rupees 2,74,869, and that out of this amount, the proportion estimated by Collectors, viz., about 30,000 Rupees, will be brought to account within the current official year. The increase in receipts estimated by the

Collectors for the ensuing year appears reasonable, and has accordingly been adopted without revision. The amount likely to be realized by the sale of the proprietary right in the escheats in Malabar has been estimated at about 1,00,000 Rupees, with reference to the sum actually realized on this account in 1863-64, which amounted to Rupees 1,11,658.

ORDER THEREON, 17th January 1865, No. 74.

No. 159.

Miscellaneous.

1. With this letter the Board of Revenue submit their Budget Estimate of Receipts for 1865-66. The Board so clearly explain the variations between this Estimate and the one for the current year, that the Government need only allude to them briefly.

LAND REVENUE.

2. The Board's Estimate under this head amounts to Rupees 417,10,000 against Rupees 420,00,000, the Estimate for 1864-65. The Collectors' Estimates amount to Rupees 421,40,000, from which the Board have deducted rather more than three lacs as the probable loss, consequent on the recent inundations in the Kistna District, and 80,000 Rupees for loss from floods in South Arcot. That the revenue will suffer from these causes, and that in Trichinopoly the reduction, consequent on the new Settlement, will not be immediately made up, is likely enough, but the Government cannot set down the decrease from these causes at so high an amount as the Board propose. The actual collections in 1862-63 and 1863-64 amounted to Rupees 423 lacs and Rupees 429 lacs respectively. The sum realized during the first six months of the current year amounted to 111 lacs, and the total revenue of the year, looking at the collections during the first halves of past years, is likely to exceed the Budget Estimate of 420,00,000.

	Collection of the 1st half years.	Total Revenue of the year.
1862-63	99,00,000	423,00,000
1863-64	115,00,000	429,00,000
1864-65	111,00,000	

3. The season this year is generally very favorable, prices are highly remunerative, and the condition of the agricultural community very prosperous. These circumstances cannot fail to exercise a favorable influence on the revenue, and the Government are of opinion that the estimate for the next year may very safely be fixed at 421 lacs.

4 *Proceedings of the Madras Government, Revenue Department,*
17th January 1865.

ABKARRY.

4. The Board's Estimate of revenue under this head, amounting to Rupees 40,28,000, shews an increase of Rupees 65,300 above the Estimate of the current year. It is as usual owing to the increasing competition for the farms.

INCOME TAX.

5. The Estimate under this head, viz., Rupees 7,00,000 (inclusive of the tax to be collected in the Town of Madras), is exactly half that for 1864-65. The tax is likely to be dispensed with from 1st August next, and the Board have rightly entered the demand for the last two quarters of the fifth Income tax year, but they do not appear to have made any allowance for arrears of previous quarters which will remain to be collected. For this reason the Government have raised the Estimate of the Commissioners for the Town of Madras from Rupees 97,500 to Rupees 1,20,000; the total collection for the Presidency may be estimated at 8½ lacs.

CUSTOMS.

6. The Estimate under this head amounts to Rupees 21,77,100 against Rupees 22,00,000, the Estimate for 1864-65. The actual collections of 1863-64 amounted to Rupees 23 lacs in round numbers. The Board expect a decrease of Rupees 42,000 next year under "Sea Customs," in consequence of the high prices of exportable produce and reduction in some of the rates of duty. Making allowance, on the other hand, for the steadily progressive increase in the trade of the Presidency, the Estimate may be fixed in round numbers at 22,00,000.

SALT.

7. The Board's Estimate is Rs. 103,20,000 under this head. The actual collections of 1862-63 and 1863-64 amounted to Rupees 91,15,000 and Rupees 89,79,000 respectively. The actual collection of Rupees 42,56,000 during the first six months of this year against 36,31,000, during the similar period in 1862-63, shews that the estimate of this year, Rupees 103,00,000, is likely to be realized under the favorable circumstances noticed in paragraph 10 of the Proceedings of Government, dated 15th December 1863, No. 2,295, and there is no reason to expect that the revenue of the next year will diminish. Making allowance for the Customs Convention, about being arranged with Travancore and Cochin, the Government reckon on a revenue of 10½ lacs from Salt in 1865-66.

STAMPS.

8. The Board's Estimate of Rs. 21,00,000 may well be raised to 25,00,000. The actual collection in 1863-64, which was no exceptional year, amounted to Rupees 23,55,700, and the fact that no less a sum than Rupees 12,61,500 was collected during the first half of the current year, notwithstanding the adjournment of the Courts, shews that the Estimate of Rupees 23,00,000 is likely to be exceeded.

9. The total estimated revenue of 1865-66, under the above heads, amounts to Rupees 620,78,000 as shewn in the following table:—

Items,	Actual of 1863-64.	Estimate for 1864-65.	Estimate for 1865-66.
	RS.	RS.	RS.
Land Revenue.	429,15,142	420,00,000	421,000,000
Abkarry.	40,51,795	39,62,700	40,28,000
Income Tax.	16,45,237	14,00,000	8,50,000
Customs.	22,98,521	22,00,000	22,00,000
Salt....	89,79,182	103,00,000	104,00,000
Stamps.	23,55,722	23,00,000	25,00,000
Total Rupees. ...	622,45,599	621,62,700	620,78,000

10. The Estimate passed as above shews a decrease of Rupees 84,700 in consequence of the anticipated abolition of the Income tax.

Proceedings of the Madras Government, Revenue Department, 5
17th January 1865.

11. The Government accept the Estimates of the Board under the heads noted below:—

XIII.—Public Works.

Tolls from navigating Cochrane's and East Canals. ... Rupees 35,000

XV.—Miscellaneous.

Fees for stamping Weights and Measures. 9,000

12. The Board adopt the Collectors' Estimates of sums expected to be realized by the sale of waste lands, and the total amount of Rupees 1,78,300 is passed. The Estimate Rupees 18,300 for Madras appears to be large, but the Government presume that the Collector has entered this sum with reference to lands likely to be sold within the town of Madras.

13. With these remarks the Budget will be transmitted to the Accountant General.]

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

To the Board of Revenue.
„ Accountant General with Budget.
„ Civil Paymaster.
„ Financial Department.

Exd. S. T. Augustin.

Statement shewing the estimated receipts and sales of salt in the several Districts for 1865/66

Districts	Quantity				Value				Balance			
	2	3	4	5	6	7	8	9	10	11	12	13
	in the 30 th April and brought in to the 30 th April 1865/66				in the 30 th April and brought in to the 30 th April 1865/66				in the 30 th April and brought in to the 30 th April 1865/66			
1. Bangalore	4,07,833	102,500	14,22,833	89,000	1,33,500	2,300	2,300	9,13,000	5,19,833			
2. Mysore	2,75,773	3,00,000	5,75,773	2,33,000	3,52,000	13,162	13,162	2,46,162	3,29,611			
3. Bellary	3,32,526	2,00,000	5,32,526	2,91,440	3,67,572	15,700	15,700	3,06,440	2,26,066			
4. Channarayana	1,06,041	7,52,000	18,10,417	67,600	9,85,520	32,520	32,520	7,08,520	1,10,191			
5. Channarayana	1,33,821	1,68,700	2,02,521	74,100	1,07,694	31,285	31,285	7,72,285	1,25,934			
6. Channarayana	9,60,673	2,27,500	3,20,567	1,98,400	2,33,100	16,900	16,900	2,00,900	1,20,477			
7. Channarayana	8,24,467	69,000	1,57,467	40,500	50,106	12,800	12,800	4,17,800	1,09,667			
8. Channarayana	4,93,759	10,26,000	1,57,975	68,127	92,158	10,000	10,000	6,91,279	8,28,480			
9. Channarayana	4,57,000	6,20,000	10,77,000	4,00,000	6,00,000	44,000	44,000	4,44,000	6,26,000			
10. Channarayana	1,30,227	5,84,520	1,88,679	3,91,410	5,62,523	13,161	13,161	4,04,571	1,48,222			
11. Channarayana	2,27,711	5,65,440	7,93,151	4,56,600	6,84,900	23,415	23,415	4,80,015	3,13,136			
12. Channarayana	4,12,416	3,60,000	7,72,416	4,66,700	7,00,050	7,890	7,890	4,74,590	2,97,826			
	8,08,604	9,05,290	17,13,900	7,61,629	10,41,650	2,43,113	2,43,113	7,88,522	9,27,946			

1865
 16th December 1865
 (Revenue) Board Office
 Madras

Secretary

Revenue Department

W. 7/10

Proceedings of the Madras Government
Under date the 17th July 1865.

Read the following
Proceedings of the Board
of Revenue -

Submitting with
Remarks Budget
Estimate of Revenue and
receipts for 1865/66. } (Here enter itth Decr
1864 etc.)

With this letter the
Board of Revenue submit
their Budget Estimate of
receipts for 1865/66. The
Board to clearly explain
the variations between the
estimate and the one for
the current year, that
the Government need only
allude to them briefly -
The

W. 7/10

W. 7/10

W. 7/10

Enclosure in Proceedings
of the Board of Revenue
& the Secretary to Revenue
Muz. P. O. dated 16th Decr
- 1864/65

Rev: 3236/62

& statements showing the
estimated receipts and sales
of salt in the several Districts
for 1865-66.

W. 7/10
1865

The Board's estimate
under this head amounts
to Rupees 41,10,000, against
Rupees 42,00,000 - the es-
timate for 1864/65. The
Collector's estimates am-
to Rupees 42,40,000 from
which the Board have
deducted rather more
than 3 lacs as the pro-
bable loss consequent
on the recent inundations
in the Krishna District
and 80,000 Rupees for
loss from floods in Lower
Andhra. That the Re-
venue will suffer
from these causes. It
that in Lucknow, &c.
the

the reduction consequent
on the new settlement
will not be immediately
made up, is likely
enough, but the Govern-
ment cannot set
down the decrease in
from these causes
at so high an amount
as the Board pro-
pose.

The actual
collections in 1862/63
and 1863/64 amounted
to

to Rupees 423 lacs
and Rupees 429 lacs
respectively. The sum
realized during the
first 6 months of the
current year amounted

to 111 lacs, and the
total Revenue of the
year, looking at the

collections during the
first halves of past
years is likely to exceed
the Budget estimate of 420,00,000
The

	Collection of the 1st half year	Total Revenue of the year
1862/63 -	99 lacs.	423 lacs
1863/64 -	115 - "	429 - "
1864/65 -	111 - "	

8
The season of this year is ^{generally very} ~~much more~~ favorable
prices are highly remunerative and the con-
-dution of the agriculture though it has caused se-
-rious damage in some
-real community very prosperous. These cir-
-cumstances cannot fail to exercise a favorable
influence on the re-
venue and

are stated to have received
are likely to influence the
Revenue of 1865/66 favorably.
Under these circumstances
the Govt are of opinion that
the estimate for the next year
^{may very} safely be fixed at 421
lacs.

Abkary:-

The Board's estimate of
Revenue under this head
amounting to Rs 4,02,800 shows
an increase of Rs 653 00 above
the estimate of the current year.
It is as usual owing to the in-
-creasing competition for the
farms.

Income Tax:-

The estimate under
this head vizt Rs 7,00,000
(inclusive of the tax to be
collected in the Town of Madras)
is exactly half that of 1864/65.
The

The tax is likely to be dis-
posed with from 1st Aug-
ust next and the Board
have rightly entered the
demand for the last two
quarters of the fifth In-
come Tax year, but they do
not appear to have made
any allowance for the ar-
rears of the previous
quarters which ^{will} re-
main to be collected - For
this reason the Govern-
ment have raised the
estimate of the Com-
missioners for the
Town of Madras from
Rupees 97,500 to Rupees
120,000; the total collection
for the Presidency may be es-
timated at 8 1/2 lacs -

The estimate under
this head amounts to Rupees
21,77,100 against Rs 22,00,000
the estimate -

Cus to. m.

Salt.

for 1864/65. The actual
collections of 1863/64
amounted to Rupees
23 lacs in round
numbers - The Board
expect a decrease of
Rupees 42,000 next year
under "Salt duties"
in consequence of the
unreportable
high prices of the produce
and the reduction in some
of the
rates of duty - Making
some allowance for
the steadily
progressive increase
in the trade of the Presidency
the estimate
may be fixed at 22,00,000
in round numbers
The Board's es-
timate is Rupees 10,32,000
under this head.
~~and the same~~
The actual collection
of

of 1862/63 and 1863/64
amounted to Rupees 9,115,000
and Rupees 8,979,000 re-
spectively - The actual
Collection of Rupees
42,56,000 during the first
six months of this
year against 36,31,000
during the similar period
in 1862/63 shows that
the estimate of this year
Rs 10,300,000
is likely to be realized
under all the favor-
able circumstances
noticed in para 10.

10
of the Proceedings of
Government dated 15th
December 1863 No. 2295 -
making allowance for the
Customs Convention, about
being arranged with the
Vancouver & Cochin, the
Port, reckon on a Revenue
of 104 lacs from Salt
in 1865/6.

and there is no reason
to expect that the
Revenue of the next

year will diminish &

Stamps

The Board's es-

timate of Rupees 24,00,000

may well be raised

to 25,00,000. The ac-

tual collection

in

in 1863/64 which was
 no exceptional year
 amounted to Rupees 23557
 and the fact that no
 less a sum than Rupees
 1261500 was collected
 during the first half of
 the current year not
 withstanding the adjourn-
 ment of the Courts ^{shows} that
 the estimate of Rupees
 2300000 is a ^{very} liberal one.

~~estimated by at least two~~

The total estimated
 Revenue of 1865/66 under
 the above heads amounts
 to Rs 620,78,000 as shown
 in the following table

Items	Actual of 1863/64	Estimate for 1864/65	Estimate for 1865/66
Land Revenue	427,15,142	420,00,000	421,00,000
Abkarry	40,51,795	39,62,700	40,28,000
Income tax	1,61,5237	11,00,000	8,50,000
Customs	22,98,521	22,00,000	22,00,000
Salt	8979,182	103,00,000	101,00,000
Stamps	2355,722	23,00,000	25,00,000
Total	622,45,599	621,62,700	620,78,000

The estimate passed
 as above shows a decrease
 of Rs 84,700 in con-
 sequence of the ^{anticipated} prob-
 abolition of the Income tax.
~~The variations under the other~~
~~heads have been already ex-~~
~~plained.~~

The Govt. ^{accept} have no
 particular remarks to offer
 on the estimates proposed
 by the Board under the
 heads

heads noted below.

+ III. Public Works.

Tolls from navigating
channels & East Canals Rs. 35,000

+ IV. Miscellaneous.

Fees for stamping weights
and measures —

4,000

will be transmitted to
the Accountant General

117

The Board adopt
the Collector's estimates of
sums expected to be realized
by the sale of waste lands.
The total amount of Rs.
1,78,300 is passed. The esti-
mate Rs. 18,300 for Madras
appears to be large but
the Government presume
that the Collector has included
this sum with reference to
lands likely to be sold within
the town of Madras.

With these re-
marks the Budget
will

11. To the Board of Revenue Rs. 200 June 7
3. To the Accountant General Rs. 100 June 7
3. To the General Post Office Rs. 100 June 7
5. To the Financial Dept Rs. 100 June 7

Revenue 1865 Deptt.
Pro of Govt. for June

Pro No. 310
31-3-63

" 91-92
5-12-63

" 262-263
15-12-63

" 81-82
5-4-64

" 9-10
2-5-64

" 267-268
25-8-63

" 246-247
21-5-64

No. 74

Pro of the Madras
Government of
17 January 1865

Reviewing and for-
warding to the Accountants
General the Budget esti-
mates of Receipts and Re-
venues of 1865/66. of the
Revenue Board

No. 1584159