M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 103 Press ~~Mis.~~

204

Dated 24-1- 1862

Not to be folded or roughly handled

No. 204. *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.

* Rent of stalls in Madras Market, Rupees 6,000.

		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
	Abkárí.....	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. *Abkárí*, 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.

Revenue

8. The total estimated Revenue of 1862-63 amounts to 586¼ 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 into a variety of details quite unnecessary for imperial purposes. Under the head "Sayer" for 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 Kistna 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 "sale 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 the Duty on Arts, &c., is so extremely low.

13. The Government observe an item under the head Miscellaneous XV termed "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, or to expected requirements, and to reduce the provision thus made in one part of the Budget by 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 quite 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 with 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 Huzûr lists, and 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.

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

Statement showing the progress of the Collections of Revenue in comparison with the Budget Estimate of 1862-63, in the District of Ganjam.

Heads of Revenue.	Total Estimate of 1862-63.	Collections.			Remarks.
		Up to this Month.	In this Month.	Total.	
	Rs.				
Land Revenue and Sayer.....	10,39,430				
Abkárrí	82,100				
Income Tax	53,700				
Duty on Arts	40,100				
Customs	108,320				
Salt	11,03,200				
Stamps.....	31,900				
Other heads	... ..				
Total.....					

NOTE.—Special items to be shown separately in some of the Districts.
Kistnah.....Proceeds of land sold.
Kurnool... ... ...Village Service Ináms.
Tinnevelly ... ...Pearl Fisheries.

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

Revenue

Proceedings of the Madras Government, Revenue Department, 24th January 1862.

Statement showing the actual disbursements in comparison with the Budget Estimate of 1862-63, *in the District of*

Heads of Disbursements.	Total estimate of 1862-63.	Disbursements.			Remark.
		Up to this month.	In this month.	Total.	
Refunds.					
Of Land Revenue					
,, Sayer					
,, Abkári					
,, Income Tax					
,, Duty on Arts, Trades and Dealings ...					
,, Customs... { Land ... ... / Sea					
,, Stamps...					
,, Miscellaneous					
Total.....					
Drawbacks.....					
Land Revenue.					
Collectors, &c					
Deputy Collectors					
Hoozoor Establishment					
Hoozoor Sádirwárid					
Hoozoor Contingencies					
Printing charges					
Táluq Establishment					
Táluq Sádirwárid					
Táluq Contingencies					
Sub-Magistrate's Establishment and Contingencies.					
Police Guards					
Temporary Establishment					
Medical Establishment					
Fixed Tentage					
House rent..					
Travelling charges					
Office rent...					
Batta to Prosecutors and Witnesses ...					
Other items...					
Total.....					
Sayer					
Abkári					
Assessed Taxes.					
Income Tax					
Duty on Arts and Trades					
Total.....					
Customs.					
Establishment					
Contingencies					
Total.....					
Salt.					
Deputy Collectors					
Deputy Collectors' Establishments ...					
Division Establishments					
Travelling charges					

Revenue

Heads of Disbursements.	Total estimate of 1862-63.	Disbursements.			Remark.
		Up to this month.	In this month.	Total.	
Temporary Establishment					
Charges for the provision of Salt ...					
Other charges					
Total.....					
Stamps					
Miscellaneous.					
Charges for remitting Treasure ...					
Law charges..					
Purchase of furniture					
Do. of types, &c., for Printing Presses ...					
District Tappal Establishments ...					
Service Telegrams					
Other charges					
Total.....					
Grand Total.....					

(Signed) C. G. MASTER,
Deputy Secretary to Government.

Revenue Department

4

No 103

Proceedings of the Madras Govt.
under date the 24 January 1862

The following
Abstract shows the re-
-venue of 1862/3 as est-
-mated by the collectors
and Board of Revenue -
the District of North Ca-
-rara has been ex-
-cluded, 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

† Rent of stalls in
Madras Markets Rs 6000.

Revenue, on account of the enfranchisement of Service, and other in= =dams - As already point= =ed out in G.O. dated 19th November 1861 No. 2180. the receipts from Village Service Dams are not an imperial but a local source of Revenue and, supplemented by the fees of the Village ceases will be applied to the remuneration of Village Servants in the Revenue and Police. A deduction of 1 3/4 lacs has consequently been made from the Nuzzool Budget. With these exceptions the Govt

Allied Taxes

Customs.

Govt accept the Board's Estimate

	Actuals in 1860-61 Rs.	Estimate of 1861/62 Rs.	Estimate of 1862/63 Rs.
Land Reve= =nue including			
Sayer,	383,31,625.	394,64,346	392,57,450.
Abkary,	28,89,808.	32,62,167.	34,04,936.
Income Tax,	5,14,161.	13,92,432.	14,91,411.
Duty on Articles "	9,16,778.	8,77,346	16,24,613.
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,	537,21,786.	574,40,969.	586,26,199.

The total Land Revenue including the various miscellaneous items, as classed under the new head of Sayer is estimated at 392½ lacs The Land Revenue of ~~this Presidency~~ de= =pends so greatly on the

the character of the sea-
-son that it is im-
-possible at this early
period to form any re-
liable Estimate of its
amount - The great
object is not to mis-
-lead the Supreme Govt
by an Estimate framing such
as could only be
-filment of which must
fulfilled by
depend on a concurrence
of favorable Events -

Abkary Rupees
34 lacs - The rents in
Several Districts fell
in, last year, and the
farms have been re-
-sold on more favo-
-rable terms - The
increased Revenue
may fairly be reckoned upon -

Assessed Taxes
Rs 31 lacs - The in-
-crease under this
head is large, and
the

2

6-3

the Govt fear the re-
Estimate is somewhat
Sanguine - Much
however may reason-
-ably 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 Mohtamphas did
not extend -

Customs - Rupees
24 lacs: 4, decrease, is
expected under this head
of Rupees 4½ lacs on the
actual of 1860/61 ~~is~~
It is thought that the
high rates of duty on
staples will check
speculation - The
Board will consult
the

the Collector of Sea Customs at Madras and report specifically the particular articles in which any material decrease is expected. 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. Stamps Rs 20 Lacs. The sales have been large and are increasing. The estimate may safely be accepted.

The total estimated Revenue of 1862/3 amounts to Rupees 580¼ Lacs shewing a net increase of nearly 12 Lacs over that of 1861/62 and of nearly 40 Lacs over that of 1860/1. Of this sum estimate 57 Lacs may be taken as the proceeds of the special taxes imposed in order to make up the deficiency caused by the Mutinies leaving the Customs out of the calculation - viz.

Income Tax	15 Lacs.
Duty on Arts & Salt not exceeding say 12 Lacs	4 "
Stamps - Excess over ordinary revenue	10 "
Salt at 8 Annas on 56 Lacs of Maunds expected to be sold for local consumption	28 "
	57 "

The

The Governor in Council observes that the new form of Budget Estimates enters into a variety of details quite unnecessary for Imperial purposes - Under the head "Layer" for instance there are 30 different items - fully half of these have no existence in this Presidency - in others produce but a few Rupees and the remainder are included in Land Revenue - The Govt. in Council cannot suppose that the Supreme Govt. require

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 or an account of this item such for instance as "Pearl Fishery" "Forest Revenue" and the Salt and the orders of the Supreme Government will then be requested on the subject.

The Government observe a sum of Rupees 3,00,000 entered in the Budget of the Nasik District as Inam Commutation. The Board are requested to verify this item and explain why it is so large in this District and so small in others.

In

In the Budget of Nellore and some other Districts small sums are set down for "Sale of Trees". The Board will explain whether these appertain to the Local Funds or not.

The Board will call upon the Collector of Nellore to explain why his Estimate of the Salary and Contingencies is so much exceeded.

The Govt observe an item under the head Miscellaneous XX Compensations on the Establishments of Public Officers. In many Districts there are no entries under this head or more and there entries large. The Govt do not understand the entry the charges for public establishments are estimated according to sanctioned scales, or

or to expected requirements and to reduce the provision thus made on one part of the Budget by 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 Govt and there is quite sufficient security.

The Item has been struck out accordingly

The Bd have transferred the estimated fees for accommodation in public bungalows to 13 Public Works. The Cost

cost of the Establish-
ments of these buildings
is not however charged
to that Dept.t and the
receipts from them
therefore ought not
to be credited to it.
The Bd will in their
next Budget enter
the receipts and charges
under the head Mis-
cellaneous. 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
Estab.t

Establishment entertains
at each with its cost.
The Government observe
that the receipts from
Printing Presses are
all treated as local
funds. As the Establish-
ments of the Presses
are now included
in the Hungerford
for Type &c. provision is made in the Budget
the Government do
not see the advan-
tage of considering
the District Presses
as separate & local.
The Bd will submit
with the Estimate of the
Press charges &
receipts of the
Presses in 1862/3.
We do not object to the entries
in the Estimates

The

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.

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

Received

A Copy to Accts Genl with Return of the Duty Pay Bill for 24 Mch Pay Bill for 25

× Four more sent on the 13 July/62

Abstract of Revenue

Financial Papers

Despatch to Genl Inspector 26/1/63

Statement shewing the progress of the Collections of Revenue in comparison with the Budget Estimate of 1862/63 in the District of Ganjam

Heads of Revenue	Total Estimate of 1862/63	Collections			Remarks
		up to this month	In this month	Total	
Land Rev & Sayer	10,39,425				
Abkarry	82,130				
Income Tax	53,700				
Duty on Arts	40,100				
Customs	1,08,320				
Salt	11,03,200				
Stamps	31,900				
Other heads					
Total					

J. D. Sim

Sect. to Govt

Note. Special items to be shewn separately in one of the Districts.
Krishna. Proceeds of land sold.
Kurnool. Village Service Inams.
Tinnevelly. Pearl Fisheries.

Revenue 1862 Departt.
Pro: of Govt for January

No. 103.

Pro: of the Madras Govt.
Dd 24th January 1862.

Pro: of P.W.D. Dd 5th Feby 62
C No. 348 and
From Bt (Reply to para 12 of the Order) Dd 4th March
C No. 749 (Reply to
Para 5 of the Order
From Accott Genl 2 April 62 C No. 965
Reply to Para 13 of the Order

Passing Orders on the
Abstract shewing the Revenue
of 1862-63 as estimated by the
Collectors and the Board of
Revenue.

Pro. 26 Feby 62 - No. 2237.

From Inam Comr dd 23 Octr 62
C No. 2969 - in Pro.

No. 204.
Copy Para 16 with Form
to the Inam Comrs
Vide Revenue No. 2969/62