

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2496	Press
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Dated	27-11-1942	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
27th November, 1862.*

No. 337. Read the following Proceedings of the Board of Revenue, dated 19th November 1862, No. 7,605.

1. On the receipt of the Order of Government dated 15th April 1832, No. 289, directing that all Heads of Departments and Offices, who have to furnish Budget Estimates should send them to Government in the first instance so as to reach them by the 1st November in each year, the Board addressed a Circular to the Collectors and other Officers, desiring them to furnish their Estimates to the Board's Office before 1st October in each year instead of 1st November as was originally provided; but in spite of these and subsequent stringent instructions, the Estimates from some Collectors for 1863-64 were not received by the Board within the prescribed time, and thus the completion of the General Budget in this Office has necessarily been delayed. The dates on which

the Estimates of the several Collectors, &c., reached the Board are noted in the margin for the information of Government. The Budgets from the Collectors of Ganjam, North Arcot, South Arcot, Tinnevely, and Malabar did not reach this Office before 10th October, but yet were received within the month. The Collectors of Madras and Nellore were much behind all others, their Budgets of charges having reached on 6th and 12th November, respectively.

Districts	Date of Receipt.	
	Estimate of Receipts.	Estimate of Charges.
Ganjam...	10th October 1862.	10th October 1862.
Vizagapatam ...	29th September "	29th September "
Godavery... ..	23rd do.	3rd October "
Kistna... ..	6th October "	6th do.
Nellore	3rd November "	12th November "
Cuddapah... ..	29th September "	29th September "
Bellary	1st October "	1st October "
Kurnool	2nd do.	2nd do.
Madras... ..	22nd do.	6th November "
North Arcot	28th do.	28th October "
South Arcot... ..	13th do.	13th do.
Tanjore	29th September "	29th September "
Trichinopoly... ..	6th October "	6th October "
Madura	1st do.	1st do.
Tinnevely... ..	30th September "	19th do.
Coimbatore... ..	9th October "	9th do.
Salem	1th do.	4th do.
South Canara	30th September "	30th September "
Malabar... ..	14th October "	14th October "
Sea Customs, Madras..	30th September "	30th September "
Superintendent of Stamps.	6th November "	6th November "
Mint Master....		14th October "

2. The Estimates of Revenues and Receipts having now been received from all Districts and examined, they have been compiled into a General Statement which will be herewith submitted to Government. Before

proceeding to notice the general results of this Estimate as compared with that for 1862-63, the Board will explain briefly the nature of the alterations made by them in the Estimates of local Officers.

3. First as regards "Land Revenue," the Board observe that for the item "Permanently settled," the sums estimated by some Collectors differ materially from the settled Peishcush, owing it is presumed, to the Estimate having been framed with reference to the actual collections made in the previous years. The Budget Estimate being however intended to show only the transactions relating to the demand for the year, and not all amounts which may be expected to be realized within it, as has been ascertained from the Accountant General, the Collectors' Estimates have been accordingly altered, wherever they were found to differ materially from the settled Peishcush, and this last has been entered according to the most recent returns, in lieu of the sums estimated by the Collectors. The alterations in each case are entered in red ink in the General Statement above the original entries to which they refer, as taken from the Collectors' Estimates.

4. From what has thus been found to be the case in respect to the permanently settled Land Revenue, the Board are led to conclude that some Collectors may have adopted the same course in regard to the Ryo-wary and other items of Land Revenue also. But in the absence of precise information on the subject, and considering that the amounts estimated by the Collectors, which may include the collections of arrears also, will nearly approximate the estimated current demand of the year, the Board have thought it best to adopt the Collectors' Estimates entire. The Collectors will be informed that in their future Budgets they should estimate with reference to the current demand of the year. The item "Joly of Shetrim and Inam Villages" has not

been altered, as the Inam Settlement is still in progress in some Districts, and as the amount of quit-rent, including that which will be imposed by the Commissioner, has not yet been finally fixed. The Board presume that in these cases, the Collectors' Estimates include the anticipated increase which may result from the Inam Settlement, and they consequently have passed them without alteration.

5. The item "Surplus Collections" under "Land Revenue" is omitted altogether as it is inapplicable to this Presidency.

6. These items were estimated under Land Revenue by the Collectors of the Districts noted in the margin, but have been struck out by the Board, as under the instructions from the Accountant General contained in his Circular dated 20th June 1862, No. 124, they ought to have been taken to the credit of "XVII Public Debt." The Board have nothing to do with this last head, which has been consequently omitted in their General Estimate. The receipts under it will be included in the Estimates of cash requirements, which will have to be sent by the Collectors direct to the Accountant General.

7. Of the numerous items under "Sayer" only those which actually exist in any of the Districts of this Presidency are entered in the General Estimate. In a few Districts, new details of items were needlessly entered under this head as also under Land Revenue Miscellaneous in addition to those in the printed form while the estimated receipts under them could have been appropriately blended with one of the established items. This has been corrected by the Board in revising the Collectors' Estimates under the above heads, and only the detail items noted in the margin have been added to those in the printed form, as these particulars could not be conveniently included with any of the items in it. The item "Sale of Trees" under "Sayer," is under the Orders of Government dated 23rd September 1862, No. 2,067, to be taken to the credit of "Local Funds" under XVII

- UNDER LAND REVENUE MISCELLANEOUS.
1. Refunds of Law Charges of the Revenue Department.
2. Collections from the Shotricmdars on account of their share of Maramut expenses.
- UNDER 2 SAYER.
1. Rent of Soapnuts.
2. Interest on Pagoda loans.

	RS.
Kistna	1,000
Nellore	1,000
Cuddapah	1,000
Bellary	2,000
Kurnool	1,000
Madras	400
Tanjore	100
Madura	500
Tinnevely	3,000
Coimbatore	2,000
Salem	1,300
Total	13,300

8. The Abkarry Revenue estimated by some Collectors was found to differ from the amounts for which the farms of their Districts were rented out on the occasion of the last renewal of the lease. As these leases are for terms of years, the rents must continue unaltered for that period, and these have accordingly been substituted for the Collectors' Estimates in the Districts noted in the margin.

9. INCOME TAX.—The Collectors' Estimates under this head were not interfered with except that for "Penalties and other items," a sum of Rupees 100 was provided by this Office for each District of which the estimate contained no entry under this item. The Estimate of the Madras District includes the Income tax of the Town as also of the Madras Sea Custom Office. The stoppages on account of this tax from the pay of Public servants at the Presidency, and in the Military Department, and from Interest on Promissory Notes, &c., are not however included, as the Board have not the means of estimating these amounts. The Accountant General should be requested to add the necessary provision as the information for the purpose is available in his Office.

10. Under Customs the Estimates of the Collectors have been accepted, and a sum of Rupees 100 was provided for "Other items" under Miscellaneous in those Districts, the Estimates of which contained no provision of the kind.

11. The only material alteration in Salt is in Tinnevely. The Collector estimated only Rupees 5,92,600 against Rupees 6,49,350 in the preceding year 1862-63; but in the absence of any information as to the circumstances under which this reduced Estimate was framed, it has been altered by the Board to Rupees 6,50,000. The other alterations are inconsiderable and consisted in providing the petty sum of Rupees 50 for "Other items" under Miscellaneous wherever no provision of the kind had been made, and in reducing the Collector's Estimate where it was considered immoderate as in Ganjam. The alterations made by the Board in this as well as in other heads, are all shown distinctly in red ink.

12. It will be seen that the Collectors' Estimates of the Stamp Revenue have been passed by the Board without alteration. The Stamp Revenue of the Madras Districts includes a sum of Rupees 80,000 estimated to be collected by the Superintendent of Stamps for impressing private documents.

13. The other heads of receipt in the General Estimate, viz., XIII Public Works and XV Miscellaneous are scarcely connected with the Revenue Department, and therefore, such of the items only as appear certainly to relate to it, have been included in the Estimate. The receipts on account of Travellers' Bungalows are estimated under XIII Public Works as directed in the Order of Government dated 16th June 1862, No. 1,319.

14. The Estimates of the several local Officers revised in the manner above explained give the following results:—

Items.	Budget Estimate of 1862-63 with corrections up to date.	Estimate of 1863-64.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue, &c. { Land Revenue.....	395,03,015	399,56,300	4,53,285	...
{ Sayer.....	3,98,710	2,29,590	...	1,69,120
{ Abkarry.....	35,07,855	35,30,620	22,765	...
{ Income tax... ..	15,17,791	13,36,756	...	1,81,035
Customs..... { Sea Customs	16,91,765	15,91,800	...	99,965
{ Land Customs... ..	1,75,695	1,77,100	1,495	...
{ Miscellaneous.....	3,741	15,950	12,209	...
{ Salt.....	86,27,920	89,18,000	2,90,080	...
{ Stamps.....	34,17,220	21,61,250	...	12,55,970
Total...	588,43,622	579,17,366	7,79,834	17,06,090

Net Decrease...9,26,256

15. LAND REVENUE.—The Estimate of this item for 1862-63 as finally settled by Government in paragraph 2 of their Order dated 24th January 1862, No. 103, was Rupees 388,22,653, but this amount was raised by the Government of India to Rupees 400,00,000, from which the sum of Rupees 84,200 on account of the items noted in the margin being deducted, there remained Rupees 399,15,800 which was in excess of the Estimate finally settled by the Madras Government by Rupees 10,93,142.

This excess was distributed by the Board proportionately among the several Districts, and the passed Estimate communicated to the Collectors. The Government of India have made this large addition with reference to the average receipts of the three past years, which however would appear to be inconsistent with the principle that the Budget is intended to show the transactions connected with the current year's demand. The Collectors from

their local experience frame their Estimates on the best data available, and these Estimates are accepted by the Board and are not altered by them except for special reasons. The Government of India have raised them with reference solely to the actual receipts of past years which include collections on account of arrears, and thus the increased estimates fail to represent the transactions connected with the current demand only, to which the Board learn from the Acting Accountant General, they should be limited. From the prospects of the season which is now well advanced, some of the Collectors have reported in their Memoranda of material changes that the revenues of the year are likely to fall much below their original anticipations, and for this reason therefore the Estimates finally passed by the Government of India have been reduced.

Districts.	Estimate as passed by the Government of India.	Estimate as revised by the Collectors.	Decrease
	RS.	RS.	
Godavery...	33,72,064	33,13,430	58,634
Bellary.....	20,81,174	19,00,000	1,81,174
Kurnool.....	15,10,356	13,87,822	1,22,534
Trichinopoly...	16,42,474	16,25,000	17,474
Tinnevely...	25,35,925	25,21,490	11,435
Malabar.....	17,83,084	17,61,550	21,534
	1,99,25,077	1,25,12,292	4,12,785

17. From the sum of Rupees 399,15,800 passed by the Government of India, the reduction of Rupees 4,12,785 shown in the preceding paragraph being deducted, there remains Rupees 355,03,015 which has been taken as the Estimate of Land Revenue for comparison with 1863-64.

18. The Estimate of the "Sayer" Revenue as adopted by the Government of Madras was Rupees 4,30,292, which was reduced by the Government of India on the principle already explained to Rupees 4,01,000, out of which the sum of Rupees 5,290 on account of the Travancore Government being deducted the amount passed for the Madras Presidency will be Rupees 3,98,710. The monthly Memoranda of material changes received from the Collectors do not shew any alteration in this amount, and it has accordingly been adopted for comparison.

Districts.	As passed by the Government of India.	As finally revised by the Collectors.	Increase or Decrease.
	RS.	RS.	RS.
Madras..	10,01,240	9,51,240	— 50,000
North Arcot..	2,00,200	2,92,355	+ 92,155
Salem...	1,21,350	1,75,350	+ 54,000
Malabar...	1,70,820	1,10,520	+ 60,300
	14,26,610	15,29,465	+1,02,855

19. The Abkarry Revenue was estimated by this Government at Rupees 31,04,932 which was passed by the Government of India in round numbers at Rupees 31,05,000. This has been raised by the Collectors as shewn in the margin. The falling off anticipated in the District of Madras results from diminished sales in the Town of Madras to the extent of a lac of Rupees and an

enhancement of Rupees 50,000 in the District Abkary rent in Fasli 1272. The estimated increase in the remaining three Districts results from the Abkarry farms of those Districts having been rented at the last auction for larger amounts than were hitherto received. Thus the total increase of Rupees 1,02,855 being added to the Estimate sanctioned by the Government of India, the finally corrected Estimate for 1862-63 will be Rupees 35,07,855 which is entered for comparison in the above abstract.

Districts.	Estimate as passed by the Government of India.	Estimate as finally revised by the Collectors up to date.	Increase or Decrease.
	RS.	RS.	RS.
Godavery.....	3,25,030	3,53,450	+ 28,420
Madras.....	14,00,750	16,50,250	+ 2,49,500
Tanjore.....	9,20,880	8,45,880	— 75,000
	26,46,660	28,49,580	+ 2,02,920

20. The Salt Revenue estimated by the Local Government was Rupees 84,23,745 which was passed by the Government of India in round numbers at Rupees 84,25,000. The changes reported by some of the Collectors in this Estimate are as particularized in the margin, showing a net increase of Rupees 2,02,920 on the Estimate adopted by the Government of India which will now stand at Rupees 86,27,920. The large increase in Madras is due to

the extension of the Cuddapah line of rail to the westward, and in the Godavery District to an expected increase in the Home sales consequent on the re-opening of the canals. The Collector of Tanjore explains that the Salem market being now supplied from the Madras Kotars by rail, the demand for the Salt of his District has diminished.

21. The Stamp Revenue has been assumed by the Government of India at 35 lacs including the amount estimated for Mysore, deducting which the Estimate will stand at Rupees 31,96,000, while the amount estimated by this Government was no more than Rupees 20,72,570. This large increase to the Estimate was calculated by the Supreme Government with reference to the actual collections of 1861-62, which were upwards of 30 lacs of Rupees, and with the expectation of a probable further increase of Rupees 3,65,957 for the current year. The Collector of the Godavery District alone has estimated a decrease of Rupees 78,780, and with this alteration, the Estimate for 1862-63 will be Rupees 34,17,220. The Board doubt whether this amount will be realized in the year. In 1861-62 the sale of Stamps was exceptionally large, particularly in the months of November and December 1861, in consequence of the Suits Limitation Act; but the same reason will not operate in the current Official year 1862-63.

22. The Estimates under the several heads for 1862-63 having thus been corrected up to date from all the information available, they must be accepted as correct approximations and the results of the Estimates of 1863-64 compared with those of 1862-63, will now be explained.

23. LAND REVENUE.—The Land Revenue of this Presidency is dependent so entirely on the character of the season that it is not possible to reckon upon the estimated increase under this head with any degree of certainty. It results chiefly from large variations in some of the Districts. It is to be regretted that most of the Collectors have not been able to furnish any explanation of the variations in their Districts as compared with the Estimates finally passed by the Government of India, as the latter had not reached them in time for this to be done.

24. SAYER.—The net decrease under "Sayer" is chiefly owing to no income being expected from the Pearl Fishery in Tinnevely in 1863-64.

25. ABKARRY.—The small increase under this head is owing to some of the Districts having been leased at the end of Fasli 1271 at higher rates. The increase would be much larger were not a large falling off anticipated in the Town of Madras.

26. INCOME TAX AND SEA CUSTOMS.—The Income Tax and Sea Custom Estimates for 1862-63, entered in the above abstract, are based upon the revised Estimates called for from the Collectors, with reference to the Order of Government dated 21st July 1862, No. 1,566. The abolition of the 2 per cent Income tax had effect only from the 1st August 1862, so that the tax was operative during the 1st quarter of the Official year 1862-63, whereas the Estimate for 1863-64 includes nothing for this item, and hence the decrease in the latter year.

27. The decrease in the Sea Customs Revenue occurs chiefly in the Madras Port, and is attributed to the reduction in the rates of duty on, and falling off in the importation of Twist and Piece goods under Act XI of 1862.

28. LAND CUSTOMS.—The increase under Land Customs is trifling and calls for no remark.

29. SALT.—The estimated increase in the Salt Revenue cannot be accounted for satisfactorily, as the explanation furnished by the Collectors holds good only for the variations resulting from a comparison of the Estimate of 1863-64, with the actuals of 1861-62 instead of with the Estimate of 1862-63. But the Board presume that the increase may fairly be attributed to larger sales which

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27th November 1862.

may be expected to take place in 1863-64, in consequence of the measures everywhere adopted to prevent smuggling by the employment of more efficient establishments, and of the facilities afforded by the Railway for the conveyance of Salt into the interior.

30. STAMPS.—The Stamp Revenue shows the large estimated decrease of Rupees 12,55,970, by comparison with the Estimate of 1862-63, which was greatly raised by the Government of India as already observed in paragraph 21.

31. In addition to the General Estimate of receipts for 1863-64, another has been prepared in the form prescribed by the Accountant General, comparing them with the Estimates for 1862-63 as corrected up to date. The actuals for 1861-62 are omitted, as they can be taken by the Accountant General from the books in his Office including all the adjustments made by him. Should the Government alter any entries in the General Estimates corresponding alterations will have to be made in the Budget intended for the Accountant General.

32. The Board observe that in comparing the Estimates for 1863-64 with those of the previous years and in explaining the causes of the variations, no uniform course has been followed by the Collectors. In some of the Budgets, the comparison is instituted with the actuals of 1861-62, and in others with the Estimates for 1862-63 as originally entered by the Collectors in their Budgets for that year, irrespective of the alterations reported by them subsequently in their monthly Memoranda of material changes. In some cases again, the explanation is not sufficiently precise, and it is generally very meagre. It is furnished in an inconvenient form, in the Statement itself in a narrow column opposite to each item, while it might have been better rendered in a separate paper as was done by a few Collectors. In the Budgets of the Districts noted in the margin, no explanation whatever has been furnished though large variations occur in some items.

33. Owing to these defects and omissions, considerable difficulty has been experienced in this Office in detecting the cause of the variations; and in order to obviate similar difficulties in future years, the Board request that Collectors and other Officers who have to submit Budgets to them will attend to the following instructions.

34. The comparison should never be instituted with the actuals of the penultimate year, but with the Estimates of the year preceding that under Estimate. These Estimates should not be taken as originally assumed by the Collectors in their Budgets of that year, but as finally passed by the Government of India, which will be communicated to them in due time, taking also into account any subsequent changes which may have been reported by them. The results of the comparison of these Estimates with those of the year under estimated, should then be explained.

35. The explanation should be as precise as possible and should be given in a separate paper to accompany the Budget. In those cases in which the items of receipts estimated for are either permanently settled as is the case with the Zemindary Peishcush and the Jody of Shotriem, &c. villages, or settled for terms of years as is the Abkarry Revenue, the dates of the Orders of Government or of the Board fixing the revenues payable at the amounts entered in the Estimate should be quoted.

36. In regard to other items, explanation should invariably be furnished of all large variations, and any Budgets which may fail to afford this will be returned to the Officer submitting it for revision.

(A true Extract.)

(Signed) W. HUDLESTON,
Secretary.

No. 338.

ORDER THEREON, 27th November 1862, No. 2,496.

Ordered to lie over.

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

the Board observe that for the item "Permanently Settled," the sums estimated by some Collectors differ materially from the Settled Peishcush, owing it is presumed, to the Estimate having been framed with reference to the actual Collections made in the previous years. The Budget estimate being however intended to shew only the transactions relating to the demand for the year, and not all amounts which may be expected to be realized within it, as has been ascertained from the Accountant General, the Collectors' Estimates have been accordingly altered wherever they were found to differ materially from the Settled Peishcush, and this has been entered according to the most recent returns, in lieu of the sums estimated by the Collectors. The alterations in each case are entered in red ink in the general Statement above the original entries to which they refer, as taken from the Collectors' Estimates.

It now what has thus been found to be the case in respect to the Permanently Settled Land Revenue, the Board are led to

to conclude that some Collectors may have adopted the same course in regard to the Ryotwary and other items of Land Revenue also. But in the absence of precise information on the subject, and considering that the amounts estimated by the Collectors, which may include the Collections of arrears also, will nearly approximate the estimated current demand of the year, the Board have thought it best to adopt the Collectors' estimates entire. The Collectors will be informed that in their future Budgets they should estimate with reference to the current demand of the year. The item "Sody of Sholism and Inam Villages" has not been altered, as the Inam Settlement is still in progress in some Districts, and as the amount of Quit Rent, including that which will be imposed by the Commissioner, has not yet been finally fixed. The Board presume that in these cases, the Collectors' estimates include the anticipated increase which may result from the Inam Settlement, and they consequently have passed them without alteration.

The items "Surplus Collections" under

10.

Under Customs the Estimates of the Collectors have been accepted, and a sum of Rupees 100 was provided for "other items" under Miscellaneous in those Districts, the estimates of which contained no provision of the kind.

11.

The only material alteration in Salt is in Timinelly - The Collector estimated only Rupees 59,260 against Rupees 61,935 in the preceding year 1862-63 - but in the absence of any information as to the circumstances under which this reduced estimate was framed, it has been altered by the Board to Rupees 65,000. The other alterations are inconsiderable and consisted in providing the petty sum of Rupees 50 for "other items" under Miscellaneous wherever no provision of the kind had been made, and in reducing the Collectors' estimate when it was considered immoderate, as in Ganjam - The alterations made by the Board in this as well as in other heads, are all shown distinctly in red ink.

12.

It will be seen that the Collectors' estimates of the Stamp revenue have been passed by the Board without alteration - The Stamp Revenue of the Madras District includes

includes a sum of Rupees 80,000 estimated to be collected by the Superintendent of Stamps for impressing private documents.

13. The other heads of receipts in the general estimate, viz: XIII Public Works and XV Miscellaneous are scarcely connected with the Revenue Department, and therefore, such of the items only as appear certainly to relate to it, have been included in the estimate. The receipts on account of Travellers' Bungalows are estimated under XIII Public Works as directed in the order of Government dated 16th June 1862 No. 1317.

14. The estimates of the several local Officers revised in the manner above explained give the following results:

Items.		Budget Estimate of 1862/63 with Corrections up to date.	Estimate of 1863-64.	Increase. Decrease.	
		Rs.	Rs.	Rs.	Rs.
Land Revenue &c.	Land Revenue	395,030.15	399,56,300	4,53,285	"
	Sayer	39,8710	229,590	"	169,120
	Abharry	35,07,855	35,30,620	22,765	"
Customs	Income Tax	15,17,791	13,36,756	"	1,81,035
	Sea Customs	16,91,765	15,91,800	"	99,965
	Land Customs	175,605	177,100	1,495	"
	Miscellaneous	3,741	15,950	12,209	"
	Salt	86,27,920	89,18,000	29,080	"
	Stamps	34,17,220	21,61,250	"	12,55,970
Total		588,43,622	579,17,366	7,79,834	17,06,090

Net Decrease— 9,26,256-

Land Revenue—

15-

The estimate of this item for 1862/63 as finally settled by Government in Para. 2 of their order dated 24th January 1862 No. 103 was Rupees 3,88,22,658, but this amount was increased by the Government of India to Rupees 4,00,00,000, from which the sum of Rupees 84,200 on account of the items noted in the margin being deducted, there remained Rupees 3,99,15,800 which was in excess of the estimate finally settled by the Madras Government by Rupees 10,93,142. This excess was distributed by the Board proportionately among the several Districts, and the passed estimate communicated to the Collectors. The Government of India have made this large addition with reference to the average receipts of the three past years, which however would appear to be inconsistent with the principle that the Budget is intended to show the transactions connected with the current year's demand. The Collectors from their local experience framed their estimates on the best data available, and these estimates are accepted by the Board & are not altered by them.

Mysore — 50,000
Presidency on account of — 34,200
Land Sales — 84,200-

them except for special reasons. The Government of India have raised them with reference solely to the actual receipts of past years which include Collections on account of arrears and thus the increased estimates fail to represent the transactions connected with the current demand only, to which the Board learn from the Acting Accountant General, they should be limited. From the prospects of the season which is now well advanced some of the Collectors have reported in their Memoranda of material changes that the revenues of the year are likely to fall much below their original anticipations, and for this reason therefore the Estimate finally passed by the Government of India have been reduced.

16. The Districts in which the estimates have been thus materially reduced are noted in the Margin; and it may be doubted whether the additions made by the

Districts.	Estimate as proposed by the Government of India.	Estimate as raised by the Collectors.	Decrease.
	Rupers.	Rupers.	
Godavery	33,72,064	33,13,430	58,634
Bellary	20,81,174	19,00,000	18,17,4
Purnool	15,16,356	13,87,822	1,22,534
Tuchinopoly	16,42,474	16,25,000	17,474
Tinnevely	25,35,925	25,24,490	11,435
Shalabar	17,83,082	17,61,550	21,532
	129,25,077	125,12,292	4,12,785

the Government of India to the Estimates of the other Districts will be actually realized, but in the absence of any information on the subject from the Collectors concerned the amounts adopted by the Government of India have been taken as the Estimate of 1862/63 in these cases.

17. From the sum of Rupers 3,97,15,800 imposed by the Government of India, the reduction of Rupers 4,12,785 shown in the preceding para being deducted, there remains Rupers 39,50,315 which has been taken as the Estimate of Land Revenue for comparison with 1863/64.

18. The Estimate of the "Sayer" Revenue as adopted by the Government of Madras was Rupers 4,30,292, which was reduced by the Government of India on the principle already explained to Rupers 4,04,000, out of which the sum of Rupers 5290 on account of the Travancore Government being deducted the amount passed for the Madras Presidency will be Rupers 3,98,710. The monthly Memoranda of material

material changes received from the Collectors do not shew any alteration in this amount, and it has accordingly been adopted for Comparison.

19. The Abkarry Revenue was Estimated by the Government at Rupees 34,04,932 which was passed by the Government of India in round numbers at Rupees 34,05,000. This has been raised by the Collectors

as shown in the Margin. The falling off anticipated in the District of Madras results from diminished sales in the Town of Madras to the extent of a lac of

Districts.	As passed by the Govt of India	As finally revised by the Collectors	Increase or Decrease
	Rupees	Rupees	Rupees.
Madras	10,01,240	9,57,240	- 50,000
North Arcot	2,00,200	2,92,355	+ 92,155
Salem	1,24,350	1,75,350	+ 51,000
Malabar	1,00,820	1,10,520	+ 9,700
	14,26,610	15,29,465	+ 1,02,855

Rupees and an enhancement of Rs. 50,000 in District abkarry rent in Fasli 1272. The Estimated increase in the remaining 3 Districts results from the abkarry farms of those Districts having been rented at the last auction for larger amounts than were hitherto received. Thus the total increase of Rupees 1,02,855 being added to the Estimate sanctioned by the Government of India, the finally corrected Estimate for 1862-63. will be Rs. 35,07,855 which is entered for comparison in the above abstract.

20. The Salt Revenue Estimated by the local Government

latter had not reached them in time for this to be done.

Lager. 24. The net decrease under "Lager" is chiefly owing to no income being expected from the Pearl fishery in Simmerly in 1863/64.

Abkarry. 25. The small increase under this head is owing to some of the Districts having been leased at the end of Fasli 1271 at higher rates. The increase would be much larger were not a large falling off anticipated in the Town of Madras.

Income Tax and Sea Customs. 26. The Income Tax and Sea Customs Estimates for 1862/63 entered in the above abstract are based upon the revised estimates called for from the Collectors with reference to the order of Government dated 21st July 1862 No. 1566. The abolition of the 2% Income Tax had effect only from the 1st August 1862 so that the tax was operative during the first quarter of the official year 1862/63, whereas the Estimate for 1863/64 includes nothing for this item and hence the decrease in the latter year.

27. The decrease in the Sea Customs Revenue occurs chiefly in the Madras Port, and is attributed to the reduction in the rates of duty on and falling off in the importation of Twist and Piece Goods under Act II of 1862.

The

28. The increase under Land Land Customs
Customs is trifling and calls for no
remark.

29. The estimated increase in the Salt
Salt Revenue cannot be accounted for
satisfactorily, as the explanation furnished
by the Collectors holds good only for the
variations resulting from a comparison
of the Estimate of 1853/54 with the actuals
of 1851/52 instead of with the Estimate of
1852/53. But the Board presume that the
increase may fairly be attributed to larger
sales which may be expected to take place
in 1853/54 in consequence of the measures
everywhere adopted to prevent smuggling
by the employment of more efficient
establishments, and of the facilities afford-
ed by the Railway for the conveyance of
Salt into the interior.

30. The Stamp Revenue shows Stamps
the large estimated decrease of Rupees
12,55,970, by comparison with the estimate
of 1852/53 which was greatly raised by the
Government of India as already observed
in Para 21.

31. In addition to the General
Estimate of receipts for 1853/54, another
has been prepared in the form prescribed
by the Accountant General, comparing
them with the Estimates for 1852/53 as
corrected up to date. The actuals for 1851/52
are

Estimates: Revenues and Receipts

for the Year ending 30th April 1864.

Items	Ganjam	Vijayapattanam	Godavari	Elsthira	Nellore	Chudalapah	Chellur	Channarayana	Madras
1	2	3	4	5	6	7	8	9	10
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue incl. any Pagh and Akhar									
<u>Land Revenue.</u>									
Permanently settled	432,000	97,271	745,570	246,000	4,35,600	.	.	.	76,000
Agrotical	583,360	178,050	635,000	268,700	135,000	174,700	205,000	135,000	110,000
Rents for more than one year	19,280	11,700	6,400	14,000	5,000	.	.	.	20,000
Rents for one year	2,000	13,000	18,880	3,000	40,000	.	.	.	.
Advance or division of the Produce	.	.	.	.	1600	.	.	.	3,000
Proportion of the	32,930	2,000	25,000	50,000	64,000	35,000	100,000	90,000	60,000
<u>Total</u>	10,69,560	1,28,600	3,29,990	3,00,000	18,96,200	17,82,000	21,50,000	14,40,000	12,92,580

Miscellaneous

Land cultivated and not included in the sumabund	1000	40	1500	5000	2000	4400	17000	1500	8000
Unreclaimed cultivation	500	20	.	50	.	.	1000	500	.
Cultivation of unclaimed Inams	300	650	300	.	.	1000	.	.	200
Superior Inams	.	.	.	.	.	2500	.	.	.
Inams bestowed which have reverted to Govt.	.	.	.	.	.	.	.	.	.
Cultivation of lands belonging to Pagodas where there is no worship	.	.	.	.	.	160	.	20	200
Sequestered Inams	.	.	150	20	.	4800	4000	200	.
Cultivation of Chuttem Inams	.	.	.	.	.	.	.	.	20

North Arcot	South Arcot	Tanjore	Madras	Trichinopoly	Madras	Trichinopoly	Madras	Trichinopoly	Madras	Trichinopoly	Madras	Trichinopoly	Madras	Trichinopoly	Madras	Trichinopoly	Madras	Trichinopoly	Madras	Total																															
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31																															
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.																															
501590	8640	32000	50090	753970	263700	27690	420000	.	15000	4982531	5100840	1545200	2500000	4103000	1511000	1300000	2275400	2200000	1600000	1332000	1725000	31772070																													
100	.	.	.	.	.	.	.	.	4000	185780	1946000	35600	729450	3487000	39769740	2571470	3005000	39769740	39769740	39769740																															
3000	22000	.	6000	.	.	.	.	.	.	.	.	24860	22600	139000	10000	8900	32390	17770	15000	.	.	2071750	2534240	4296000	1571090	2070870	2615840	2245460	2072160	1332000	1744000	39769740																			
500	4710	10000	16000	2000	250	2000	3000	15000	250	94150	3030	140	300	.	.	120	300	.	100	.	.	2810	50	230	.	.	30	.	50	.	.	.	2500	40	20	40	.	80	.	280	.	.	80	250	.	50	300	.	.	10050	270
40	100	.	.	.	.	.	.	.	.	.	.	40	140	.	.	80	.	.	.	.	.	.	40	20	40	.	.	80	.	250	.	50	300	.	.	10050	270														
20	40	.	.	.	.	.	.	.	.	.	.	40	140	.	.	80	.	.	.	.	.	.	40	20	40	.	.	80	.	250	.	50	300	.	.	10050	270														
280	.	.	.	.	.	.	.	.	.	.	.	40	140	.	.	80	.	.	.	.	.	.	40	20	40	.	.	80	.	250	.	50	300	.	.	10050	270														
200	.	.	.	.	.	.	.	.	.	.	.	40	140	.	.	80	.	.	.	.	.	.	40	20	40	.	.	80	.	250	.	50	300	.	.	10050	270														

Item	Gangam	Yagapadam	Godavari	Kotha	Nellore	Cuddapah	Bellary	Amruth	Madras	North Arcot	South Arcot	Tanjore	Trichinopoly	Madurai	Samvelly	Corumbator	Salem	North Arcot	Malabar	Total
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
2 Sayee																				
Hayy Sap			4000	200																1040
Money Cent						1000		10	60											10
Wax Cent									15											8200
Chank Cent											1200				7000					4500
Churam shell Cent									4500											700
Rent of Soap Cent									700											800
Diamond mine Cent								800												1390
Rent of Cardamom & Spices		60							150		100		1000				2000			2000
Sandalwood Cent																			16000	16000
Cardamum Cent																				230
Platan Cent									110		120							250	20	290
Rent on fruit trees		20																		4460
Commission on private Estates under Civil Management	2000	800	100	400					30		330		500	200	100					17100
Produce of Forests				6000			3000		300			700			1000	6000		100		24100
Do. of Fisheries				4000					100		15000				5000					80000
Do. of Pearl Fisheries															80000					

Stand	Gangam	Vijayapattam	Godavary	Disthal	Nellore	Andalapat	Bellary	Purnool	Prandur
Saving emb ^d } Sale of timber of } Govt. Forests }	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Corr. Revenue } (Amendments)	"	"	"	"	"	3500	"	1000	"
Interest on Papda } Loans }	"	What	"	"	"	"	"	"	"
Interest on arrears } of Payee Revenue }	"	What	"	"	"	"	"	"	"
Sale of Village } Account Books }	30	where are other papers	"	"	"	"	1500	"	"
Produce of Islands } situated in rivers }	"	"	"	2000	"	"	"	"	"
Fees for stamping } weights }	"	"	"	"	"	"	"	4000	"
Savings & Refunds	50	50	50	200	"	"	"	"	"
Repts of work for } Supplying Cloth }	"	"	"	"	"	"	"	2500	"
Rept of lime quarries	"	"	"	"	"	"	"	20	"
Rept of Medical work	"	"	"	"	"	"	"	350	"
Sale of Shrubbery grass	"	"	"	"	"	"	"	"	"
Other Items	"	"	"	100	"	"	100	210	"
Total	2180	1030	9250	12900	150	4650	4650	980	13070

3. At Maru									
Planted	92000	67960	132680	102000	56300	122360	371300	164000	150000
Amains	"	"	"	"	"	"	"	"	"
Revenues on sales of } Spiruous Liquors }	60	"	"	"	"	"	"	"	870

North Maru	South Maru	Tanjore	Tacchinophy	Madura	Tamirvelly	Comitalore	Salem	South Kanara	Malabar	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
"	"	700	"	600	"	3000	12000	1000	15000	22500
"	"	"	"	"	"	"	"	21000	"	21000
"	"	"	"	"	"	"	"	300	"	300
"	"	"	"	"	"	"	"	30	100	130
"	"	"	"	"	"	"	10	"	"	150
"	"	"	"	70	"	"	"	"	"	200
"	"	"	"	"	"	"	"	"	"	4000
"	"	"	"	"	"	"	"	"	"	1030
"	"	"	"	"	"	100	"	30	50	6500
"	"	400	"	"	3600	"	"	"	"	20
"	"	"	"	"	"	"	"	"	"	350
"	"	"	"	"	"	"	"	"	"	700
"	"	"	"	"	700	"	"	"	150	2260
"	"	"	"	"	"	100	500	"	"	
"	"	18000	850	7660	17650	56300	16560	31840	31870	229590

292160	181500	300100	55950	95900	48500	169000	175000	61000	110400	2774610
"	"	"	"	"	"	"	"	"	80	750080
"	"	"	"	"	"	"	"	"	"	930
+ Inclusion of Rs 200000 for Prison fund.										

Items	Banyam	Vijayapattam	Godavari	Alibet	Netlore	Ludhapat	Patilay	Turnool	Madras
Sea Customs	R.	R.	R.	R.	R.	R.	R.	R.	R.
Miscellaneous (and)									
Fees & Fines	20	30	10						
Confiscations	30								250
Sale of smuggled goods	20		600						
Savings and Refunds	30		10						
Other Items									
Total Miscellaneous	200	130	720	150	100				10,300
Total Customs	60,200	34,430	88,020	10,650	800				100,000
IV. Salt									
Sale proceeds of salt	102,000	300,000	330,000	850,000	940,000				16,19,000
Miscellaneous									
Fees & Fines	30	300	60	10	160				400
Confiscations			100	200					500
Sale proceeds of Salt Bed.									
Savings and Refunds	100	50	40	200	30				300
Other Items	1000			100	100				
Total	11,02,230	3,00,400	3,30,250	8,50,510	9,40,290				16,50,250

North Mad.	South Mad.	Tanjore	Parchinopoly	Madras	Tamilvelly	Canalero	Salan	South Kanara	Malabar	Total
R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
				800	10			400	150	1420
										490
260								100	200	1570
				300	150					100
				10	10			20	20	100
									500	1520
					120					
	260	300		1210	290			620	1670	15950
113,260	176,300			21510	97,290			49,620	13,2470	17,84,850
4,50,000	874,470			6,24,500	592,600			480,000	6,60,000	89,09,970
				200	60			1500		2820
				30						895
65										2000
					2000					1015
25	100			50	7			50	20	1300
				500				150		
4,50,140	874,620			6,25,280	6,52,160			4,81,700	6,60,170	89,18,000

Items Mysore Vizagapatam Godavary Andhra Madras Madras Madras Bellary Madras Madras

VI Stamps

Sale of stamps for Govt. & Judicial purposes	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	50,000	58,000	1,00,000	49,500	45,500	80,000	70,000	42,000	2,08,000
S. of adhesive stamps	1000	3000	1500	500	400	320	2000	1000	10,000
Penalties & other items									
Duty on unstamped papers	1000	20	400	500	500	250	150	50	1000
Penalties	3000	1680	8000	3000	3000	2800	3000	1500	2500
Stamp duty assessed on pauper suits	200	"	100	400	40	60	"	50	-
Savings & Refunds	"	"	20	150	"	"	"	5	-
Total	55,200	62,700	1,10,020	54,050	49,440	83,430	75,150	44,505	2,21,500

VII Public Works

Tolls for navigating Cochrane, Andhra & other Canals	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	300	170	500	1000	600	353	500	200	37,000
Fees on account of Travellers' Bungalows	300	170	500	1000	600	353	500	200	500
Total	300	170	500	1000	600	353	500	200	37,500

Madras Collectorate 1,28,000
S. Stamp office for impressing private documents 8000
* 20,800

North Arcot	South Arcot	Tanjore	Trichinopoly	Madras	Chennai	Coimbatore	Salim	South Arcot	Madras	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
88,000	60,000	250,000	50,000	150,000	110,000	70,000	75,000	110,000	325,000	2,021,000
1500	500	500	300	500	350	1500	1000	400	3000	29,270
100	6000	15,000	600	500	200	250	500	800	27,820	
4,000	"	"	9,000	5,000	5,000	7,000	4,500	3,500	14,000	80,480
15	250	60	100	100	50	150	50	500	200	2,325
20	"	50	"	"	30	"	50	10	20	355
93,635	66,750	295,610	60,000	156,100	115,630	78,900	81,100	114,410	343,020	2,161,250
										37,000
100	420	750	500	450	750	500	800	100	600	9,193
100	420	750	500	450	750	500	900	100	600	46,193

Items	Garyman	Vigors	Godwin	Broth	Stewart	Smith	Bell	Turner	Smith
<u>IV. Miscellaneous</u>									
Large Franking } Certificates				50					2500
Sale proceeds of Union votable Articles	50	10	100	300		50	200	100	
to of Ch. Records		130	200		100		500	100	
Subscribing to the District Gazette	50		500	500	40	1500	400	500	200
Proceeds of Work done by Government Printing Offices	150	100	150	50		12	1000	50	100
Sale proceeds of Negro Slaves	100		200		30				

Nice figures do
 not appear in
 large numbers

North West	North West	Payson	Archaean	Washington	Spokane	Comstock	Galena	South Lewis	Grainland	Total
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1000	200	50		100	70	50	300	50	200	2600
1500		300		300	50	50	500			2730
30	400	250	80	200	120	150	250	50	600	5870
?	100	300	300	300	100	200	?	?	500	3312
						150			20	500

J. H. Anderson
Secretary

Enclosure N^o 2 in Pro-
ceedings of the Board of
Revenue to the Secretary to
Government Revenue Depart^t
dated 19th November 1862 N^o.

Rev-3196/62.

Estimates - Revenues and
Receipts for the year ending
30th April 1864.

for are either permanently settled as
is the case with the Zemindary Peish-
-cash and the Sody of Shothum &
Villages, or settled for terms of years
as is the Chikany Revenue, the dates
of the Orders of Government or the Board
fixing the Revenues payable at their
amounts entered in the estimate should
be quoted.

38. In regard to other items, ex-
planation should invariably be fur-
-nished of all large variations, and
any Budget to which may fail to af-
-ford this will be returned to the officer
submitting it for revision.

Revenue B^o Office (True Extract)
Madras.
19th November 1862

L. Anderson.
Secretary.

J. D. Sim Esq.
Secretary to Government
Revenue Department.

Comp^d *[Signature]*

[Faint handwritten notes and stamps]
20th Nov 1862
O. A. 21/6
1337635

Pro: 24th Jan / 62 No 204
 - 9th May " " 69-70
 - 16th June " " 224-225
 - 24th July " " 279-280
 - 23rd Sept " " 436-437

Recd: 1862 Depto
 Pro: of Govt for a Govt
 No. 3196

Proceedings of the
 Board of Revenue

Dated 19
 Despatch 19 } November 1862
 Recd. 20th

C. 2nd District

No.

Submitting Bnd.
 : get Estimates of Reve:
 : mss and Receipts for
 1863-64 with explanato:
 : ry remarks -

No. 2496

To be over

26th Jan / 62

No 337 + 338

5-12