M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 138 Press ~~Mis.~~

269. 27½

Dated 17—1— 18 66.

Not to be folded or roughly handled

No. 269. Read the following Proceedings of the Board of Revenue, dated 29th November 1865, No. 7,635A :—

1. The Board resolve to submit to Government their Budget Estimate of Revenue and Receipts for 1866-67, with the following observations.

2. Before proceeding to notice the general results of this estimate, as compared with that for 1865-66, and the Actuals of 1864-65, the Board will explain briefly the alterations made by them in the estimates submitted by the District Officers.

Permanently settled.
Shrotriem Jodi.
Ryotwar.
Miscellaneous.

3. LAND REVENUE.—The estimate on account of Land Revenue, which comprises the items noted in the margin, as prepared by Collectors, amounts to Rupees 4,21,37,143. These estimates have been adopted with only such slight alterations as would give round numbers, except those for Kistna, Bellary, Madras, Trichinopoly, and Tinnevelly. The Collector of the Kistna District has estimated a sum of Rupees 32,14,385, or Rupees 2,14,385 above the current year's estimates, and Rupees 4,13,419 in excess of the actual collections of 1864-65. The Board, however, fear that it will be some time yet before the District can be expected to recover from the effects of the late cyclone, and they have, therefore, reduced the estimate to 30,00,000 of Rupees, which is the same as the estimate for the current year. The amount estimated by the Collector of Bellary is Rupees 24,88,900, which exceeds the current year's estimate by Rupees 41,550, and the actual collections of 1864-65 by Rupees 1,00,788. The Board have reduced the estimate to 24,50,000 Rupees, as the Board see no reason to anticipate any such large increase over the current year's estimate, which is only Rupees 24,47,350, and which has since been reduced by the Collector, in his regular estimate, to twenty lacs of Rupees in consequence of the present very unfavorable season. The estimate for the Madras District has been reduced from 14,19,930 to 13,50,000, as the assessment of dry and Manavary lands is about to be reduced, and, under this arrangement, some revenue will be given up, which will only be made good by the extension of cultivation after the expiration of a year or two. In Trichinopoly, however, the Collector's estimate of 14,06,258 has been raised to 14,50,000, as it appears from a recent report received from him, that a considerable extent of land is likely to be taken up for cultivation, in consequence of the favorable rates of assessment introduced by the Revenue Settlement Department. In Tinnevelly, also, the estimate made by the Collector has been increased from Rupees 23,66,705 to Rupees 24,00,000. The current year's estimate is Rupees 28,91,250, which has been reduced, in the regular estimate, to Rupees 24,35,000, owing to the inferiority of the season, and there is no reason why the coming year's estimate should be so considerably reduced.

4. The total estimate under Land Revenue, after the alterations made by the Board, amounts to Rupees 4,19,20,000, which is below the Collector's estimate by Rupees 2,17,143, but above the actuals of 1864-65 by Rupees 1,08,613. The current year's estimate, which is Rupees 4,21,00,000, has been greatly reduced in the regular estimate, which has been sent to the Accountant General. The season of the present

year has been very unfavorable in many of the Districts, and the circumstances of the agricultural classes are not likely to be immediately improved. Under these circumstances the Board think that their estimate is a fair one; but they must observe that it has been framed on the supposition that the season of next year will be more favorable than the present one.

5. Abkarry.—The estimates under this head have been generally proposed by Collectors with reference to the amounts for which the farms of their Districts have been rented out, but in many Districts the leases will expire by the close of Fusly 1275, or on 30th June 1866. The Board have reason to believe that in future leases, the rents are not likely to be largely enhanced, as the Contractors have, under the present law, to provide stamps for the large number of documents executed in connection with these farms, at their own cost. The estimates have, therefore, been reduced with reference to these considerations, but a corresponding increase has been entered under Stamp Revenue. The Collector of the Kistna District has reduced his estimate, as Government have sanctioned a reduction in the existing Contract on account of the late losses by the cyclone, and a similar reduction will probably be necessary next year in consequence of the removal of the Regiment. The estimate for the Madras Town has been raised by the Board, as the consumption of Arrack is on the increase; the estimate for the whole District has been fixed at Rupees 10,84,000. As revised by the Board, the total estimate under Abkarry amounts to Rupees 40,00,000, which is below the Collector's estimates by Rupees 62,261, but above the actuals of 1864-65, by Rupees 39,609. For the reasons already given this estimate cannot, in the Board's opinion, be further increased.

6. Income tax.—In consequence of the operation of Act XXXII. of 1860 having ceased, receipts from Income tax do not find a place in the estimate.

7. Customs.—Under the head of Sea Customs, no material alteration has been made in the estimates of Collectors, except in that from Madras, in which District the Collector of Sea Customs estimated a sum of Rupees 10,78,000, or Rupees 1,42,000 less than the current year's estimate. Though the Collector does not explain why he anticipates such a large falling off in the revenue, the Board presume that the reduction is probably owing to the generally depressed condition of trade. They have, however, raised the estimate to Rupees 11,00,000 as the actuals of 1864-65 amounted to nearly that sum. The total estimate for Sea Customs amounts to Rupees 18,44,000, which is above the Collector's estimates by Rupees 22,780, but Rupees 1,56,000 less than the current year's estimate.

8. Under the head of Land Customs no sums have been entered as receipts in the Madura and Tinnevelly Districts, owing to the trade between the British territory and the Native States of Cochin and Travancore having been thrown open. The estimate, which is Rupees 1,30,000, shews, therefore, a falling off of Rupees 70,000, compared with the current year's estimate.

G. O. dated 19th April 1865, No. 813.

9. Salt.—The Statement shewing the expected transactions of the Salt Department during the ensuing year, called for by Government in their Proceedings,

dated 31st March 1863, No. 599, accompanies the Budget; and it will be seen from it, that the revenue of the Salt Department during 1866-67, is estimated to amount to Rupees 1,07,33,471, or Rupees 3,33,000 in excess of the current year's estimate. The estimates of the Collectors have all been adopted with slight alterations, and the total amount entered in the Budget amounts to Rupees 1,07,70,000. The Salt revenue is steadily increasing from year to year, and is likely to continue to keep pace with the advances of the country in material prosperity; the effects too of efficient supervision and the improvement of Salt roads are beginning to be felt more and more every year. In the first six months of the current official year, the revenue has amounted to Rupees 43,18,090, while the amount realized in a corresponding period of the last official year, was only Rupees 42,56,550. The estimate now entered in the Budget for the ensuing year can, therefore, be safely adopted.

10. The estimate on account of receipts from the sale of Stamps, as given by Collectors and the Superintendent of Stamps, is Rupees 27,08,345, but this sum has been increased by the Board to Rupees 28,00,000, in consideration of the large demand for Stamps which will arise when the Abkarry Farms are sold in the next year, as already stated in paragraph 5. The revenue is gradually increasing too, as the Stamp Law is better understood and more rigidly enforced. It is satisfactory to observe, that in the first six months of the current year, the revenue realized by the sale of Stamps amounts to Rupees 14,44,914, against Rs. 12,61,496, for a corresponding period of the last official year.

11. The following Abstract exhibits in one view the estimates under the several heads for 1866-67, as finally revised by the Board. It is compared with the estimates for the current year and the Actuals of 1864-65 :—

Items.	Actuals of 1864-65.	Estimate for 1865-66.	Estimate for 1866-67.
	Rs.	Rs.	Rs.
Land Revenue	4,18,11,534	4,21,00,000	4,19,20,000
Abkarry	39,60,391	40,28,000	40,00,000
Sea Customs	18,10,047	20,00,000	18,44,000
Customs, Land, do.	2,28,732	2,00,000	1,30,000
Salt	1,03,45,975	1,04,00,000	1,07,70,000
Stamps	26,83,916	25,00,000	28,00,000
Total ...	6,08,40,595	6,12,28,000	6,14,64,000

The Income tax has been omitted in the Abstract, as no estimate has been made for the ensuing year in consequence of the abolition of the tax, any balance that may remain outstanding under this head will probably be collected in the remaining portion of the current official year.

12. Government having in their Proceedings, dated 19th October 1865, No. 2,556, communicated a letter from the Secretary to the Government of India, directing that tolls on Canals maintained by Imperial Funds, and the maintenance of which is provided for in the Public Works Budget Estimate, should be shewn as

Public Works Revenue, the estimate on account of tolls levied on Cochrane's Canal, &c., is omitted in the present Budget.

	RS.
Ganjam	200
Vizagapatam	50
Godavery	600
Kistna	250
Nellore	400
Bellary	600
Madras	3,500
South Arcot	1,000
Tanjore	1,300
Trichinopoly	100
Madura	1,500
Tinnevelly	930
Salem	100
Total...	10,530

13. The sums estimated by Collectors on account of fees for stamping Weights and Measures are given in the margin, to enable the Accountant General to include them in his Financial Budget.

14. With reference to paragraph 14 of the Proceedings of Government, dated 15th December 1863, No. 2,295, the Board resolve to annex below a Memorandum of the sums expected to be realized from the sale of waste lands, and from the redemption of quit-rent on Ináms, as entered by the Collectors in their Budgets :—

	RS.
Ganjam	20,000
Vizagapatam	1,000
Godavery	1,000
Kistna	100
Madras	1,500
North Arcot	500
South Arcot	1,000
Madura	1,000
Tinnevelly	800
Coimbatore	7,200
Salem	6,000
South Canara	500
Malabar	25,000
Total ...	65,600

15. It must, however, be observed that under the recent Order of the Government of India, the amount realized by the sale of Escheats is not to be credited to "Public Debt" as heretofore, but carried to the credit of General Revenue.

No. 270. ORDER THEREON, 17th January 1866, No. 138.

Miscellaneous.

1. With their Proceedings above recorded the Board of Revenue submit the Budget of Receipts for 1866-67.

2. The income of the year under "Land Revenue," as estimated by the Board, amounts to Rupees 4,19,20,000 against 4,18,11,300, the actual collection of 1864-65, and Rupees 4,21,00,000, the estimate for 1865-66. The progress* of collections, as shewn by the Accountant General's Statement up to October last, justifies the expectation that the full amount of the estimate of the current year, if not more, will be realized.

	Collection of first half-year.	Total Reven of the year.
	RS.	RS.
1862-63	99,00,000	4,23,00,000
1863-64	1,15,00,000	4,29,00,300
1864-65	1,11,00,000	4,18,11,300
1865-66	1,19,98,800	.....

3. The Government do not agree with the Board in reducing the estimate of the Collector of the Kistna District from Rupees 32,14,385 to Rupees 30,00,000, which is the same as the estimate for the current year. As the Board remark, it will be some time before the District can be expected entirely to recover from the effects of the cyclone, but some improvement ought to take place in 1866-67, and the Collector cannot have wholly overlooked the consequences of that visitation. The estimate may fairly be fixed at Rupees 31,00,000. The Tinnevelly estimate, as settled by the Board, viz., Rupees 24,00,000, is also low. The current year's Regular estimate has been reduced from Rupees 28,91,250 to Rupees 24,35,000, owing to the unfavorable character of the season, but there is no reason to expect that a similar cause will equally affect the receipts of 1866-67 also. The revenue of this District in 1864-65 amounted to Rupees 25,01,228, and the average of the last five years was Rupees 26,41,000. Under these circumstances, the estimate of this District for 1866-67 may be fixed at Rupees 26,00,000.

4. The estimate under "Land Revenue," as now revised, amounts to Rupees 4,22,20,000, or Rupees 1,20,000 above the estimate for the current year.

5. ABKARRY.—The Board's estimate of Rupees 40,00,000 under this head is accepted. The actual collection in 1864-65 was Rupees 39,60,391, and the current year's estimate is Rupees 40,28,000.

6. CUSTOMS.—The Board estimate the receipts under this head at Rupees 19,74,000 against Rupees 20,38,779, the actual Revenue in 1864-65, and Rupees 22,00,000 the estimate for 1865-66. The Board attribute the decrease to the generally depressed condition of trade, and to the discontinuance of the collection of frontier duties between the British dominions and the Native States of Travancore and Cochin.

	RS.
Sea Customs	18,44,000
Land do.	1,30,000
	19,74,000

7. The Revenue realized on Imports and Exports during the four months (July to October) after the discontinuance of the Export Duty on Coffee, Tea and other articles, exhibits an increase* over the similar revenue realized in the corresponding months of 1864-65. The Accountant General's Statement shews that up to October last, or during the first six months of the year, Rupees 9,70,078 were collected, while in the corresponding half of 1864-65, the revenue amounted to Rupees 9,35,822. Making sufficient allowance for the refund of the Export Duties recently abandoned, the Government see reason to expect that the collections in the current year will not fall short of Rupees eighteen and a half lacs, and they consider that the estimate for 1866-67 may safely be fixed at Rupees 20,00,000. The decrease of Rupees 70,000 under Land Customs is owing, as already stated, to the abolition of frontier duties in certain Districts.

	July to Oct. 1864.	July to Oct. 1865.
	RS.	RS.
* Revenue on Imports	3,78,444	4,02,127
Do. on Exports	1,92,433	1,92,879
Total...	5,70,877	5,95,006

	RS.
Sea Customs	18,70,000
Land do.	1,30,000
Total...	20,00,000

8. The Government notice with dissatisfaction the remark of the Board in paragraph 7, that the Collector of Sea Customs submitted no explanation for the large falling off in trade anticipated by him.

9. SALT.—The Board's estimate of Rupees 1,07,70,000 under this head exceeds the actual collection of 1864-65 by Rupees 4,24,000, and the estimate of the current year by Rupees 3,70,000. The estimate appears to have been framed by the Collectors very carefully, and the steady increase of the revenue under this head fully justifies the Board's expectations. The round sum of Rupees 1,08,00,000 will be entered in the estimate.

	Rs.
1860-61	70,67,893
1861-62	83,82,646
1862-63	91,27,705
1863-64	89,92,721
1864-65	1,03,45,975

10. STAMPS.—The Board's estimate of Rupees 28,00,000 may well be raised. The actual collection in 1864-65 amounted to Rupees 26,83,916, or more than double the sum (Rupees 12,61,496) realized in the first six months of that year. The collection during the first half of the current year amounted to Rs. 14,44,914, and the total collection during the entire year is not likely to fall short of Rupees 29,00,000, and under the special circumstance which the Board say will influence this revenue in 1866-67, the estimate for that year can be safely fixed at 29,00,000 if not more.

11. The total estimated revenue under the above heads amounts to Rupees 6,19,20,000, as shewn in the following table:—

Items.	Actual of 1864-65.	Estimate for 1865-66.	Estimate for 1866-67.
	Rs.	Rs.	Rs.
Land Revenue	4,18,11,382	4,21,00,000	4,22,20,000
Abkarry	39,60,391	40,28,000	40,00,000
Customs	20,38,779	22,00,000	20,60,000
Salt	1,03,45,975	1,04,00,000	1,08,00,000
Stamps	26,83,916	25,00,000	29,00,000
Total...	6,08,40,443	6,12,28,000	6,19,20,000

12. The estimates, as passed above, shew an increase of Rupees 6,92,000, which is owing chiefly to the increase under Salt and Stamps.

	Rs.
Stamping Weights and Measures ...	10,500
Sale proceeds of waste lands and money paid in redemption of quit-rent on Inams	65,600

13. The Government accept the Board's estimates on account of the items noted in the margin.

14. With these remarks, the Budget will be transmitted to the Accountant General with a copy of the Board's Proceedings above recorded.

(True Extract.)

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

To the Accountant General, with Budget.
,, the Board of Revenue.
,, the Financial Department.

Exd. S. T. Augustin.

Statement shewing the estimated receipts and Salt in the Several Districts for 186

Estimate for 1866/67.—

Districts	Quantity likely to be in Store on the 30 April 1866.	Quantity likely to be manufactured and brought in to Store in 1866/67	Total of Columns 2 & 3.	Salt likely to be sold during 1866/67 Quantity	Value	Probable Wastage
1	2	3	4	5	6	7
	Md Mds	Md Mds	Md Mds	Md Mds	Rs	Md Mds
1 Ganjam	418222	1130000	1548222	900000	1350000	21000
2 Vizagapatam	116353	170000	286353	214000	321000	9860
3 Godavery	27740	460000	487740	341440	375072	20000
4 Kistna	758041	850000	1608041	700000	1020000	36000
5 Nellore	868733	736790	1605523	836920	1098895	23547
6 Madras	1070636	2400000	3470636	2430000	2457000	31000
7 South Arcot	1144929	690000	1834929	443000	558065	12800
8 Tanjore	408339	1128000	1536339	777210	1038000	7095
9 Madura	378607	540000	918607	440000	660000	17200
10 Tinnevelly	1309342	542305	1851647	453899	585389	18581
11 South Canara	268809	450000	718809	350000	570000	19357
12 Malabar	133748	426000	559748	466700	700050	1100
Total	6903499	9523095	16426594	8383169	10733471	217516

Revenue Board Office,
Madras,
29th November 1865.

Actg

Sales of
6/67.

Total of Columns 5 & 7	Balance difference of Columns 4 & 8.
8	9
In Mds	In Mds
921000	627222
223860	62493
361440	126300
736000	872041
860467	745056
2461000	1009636
455800	1379129
784305	752034
457200	461407
472456	1379191
399357	319452
467800	91948
8600685	7825909

Secretary.

Enclosure in Proceedings of the Board of Revenue to the Hy Secretary to Govt. Re. D. dated 29th Novr 1865.

Rev. 3447/65.

Statement showing the estimated receipts &c

Revenue Department

No. 138.

Proceedings of the Madras Government
17th January 1866.

Read the following Pro. of the Bd of Revenue.

No 3447

Submitting with remarks Budget Estimate of Revenue and Receipts for 1866/67.

(Here enter 29th Novr/65 No 7635 A

With their Proceedings above recorded the Board of Revenue submit the Budget of Receipts for 1866/7.

2. The income of the year under "Land Revenue" as estimated by the Board amounts to Rs 419,20,000 against 418,11,300, the actual collection of 1864/65, and Rs 421,00,000, the estimate for

for 1865/66. ~~The estimate is rather low~~. The progress of collections as shown by the Acctt. Genl's statement up to Octr. last justifies the expectation that the full amount of the estimate of the current year, if not more, will be realized.

	Collection of first half year.	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	418,11,300
1865/66	119,98,800	—

3. The Govt. do not agree with the Board in reducing the estimate of the Collr. of the Kistna Distt. from Rs. 32,14,385 to Rs. 30,00,000 which is the same as the estimate for the current year. As they Board remark, it will be some time before the District can be expected entirely to recover from the effects of the Cyclone, but some improvement ~~at least some extent~~ ought to take place in 1866/7. The estimate may fairly be fixed at Rs. 30,00,000. The Tinnevelly estimate as settled by the Board viz Rs. 24,00,000 is also low. The current year's "Regular estimate has been reduced from Rs. 28,91,250 to Rs. 24,35,000 owing to the unfavorable character ~~inferiority~~ of the season, but

and the Collr. cannot have wholly overlooked the consequences of that visitation.

but there is no reason to expect that a similar cause will equally ~~so peculiarly~~ affect the receipts of 1866/67 also. The Revenue of this District in 1864/65 amounted to Rupees 25,01,228, and the average of the last five years was Rupees 26,41,000. Under these circumstances, the estimate of this District for 1866/67 may be fixed ~~at least~~ at Rupees 26,00,000.

4. The estimate under "Land Revenue" as now revised amounts to

422,20,000
to Rupees ~~422,20,000~~,
or R. 120,000 atne
~~[illegible]~~ the estimate
for the current year.

5. The Board's estimate of Rupees 40,00,000 under this head is accepted. The actual collection in 1864/65 was Rupees 39,60,391 and the current year's estimate is Rupees 40,28,000.

Abkarry

6 The Board estimate the receipts under this head at Rupees 19,74,000 against Rupees 20,38,779, the actual Revenue in 1864/65, and Rs 22,00,000 the

Customs

Sea Customs	18,44,000
Land	1,30,000
	19,74,000

the estimate for 1865/66. The Board attribute the decrease to the generally depressed condition of ~~the~~ trade, and to the discontinuance of the collection of frontier duties between the British dominions and the Native States of Travancore and Cochin.

7 The Revenue realized on Imports and Exports during the four months, (July to October) after the discontinuance of the export duty on Coffee, Tea and other articles, ~~shows~~ Exhibits an increase over the similar Revenue realized in the corresponding months of 1864/65. The Accountant General's

	July to Oct. 1864	July to Oct. 1865
+ Rev. on Imports	3,78,444	4,02,127
Do. on Exports	1,92,433	1,92,879
Total	5,70,877	5,95,006

General's Statement shows that upto October last or during the first six months of the year Rs. 970,078 were collected, while in the corresponding half of 1864/65 the Revenue amounted to Rs. 935,822.

Making sufficient allowance for the refund of the export duties recently ~~disallowed~~ abandoned, the Government ~~have~~ see ~~every~~ reason to ~~hope~~ expect that the collections in the current year will not fall short of Rs. eighteen and half lacs. and

8 ~~Under the circumstances~~

they

Sea Customs Rs. 18,70,000
Land Do — 130,000
Total 20,00,000

they consider that the estimate for 1866/67 may safely be fixed at Rs. 20,00,000. The decrease of Rs. 70,000 under Land Customs is owing, as already stated, to the abolition of Frontier duties in certain Districts.

9. The Govt. notice with dissatisfaction the remark of the Board in para 7 that the Collr. of Sea Customs submitted no explanation for the large falling off in trade anticipated by him.

Salt

10. The Board's estimate of Rupees 107,70,000 under this head

head exceeds the actual collection of 1864/65 by Rs. 4,24,000 and the estimate of the current year by Rs. 3,70,000 - The Estimate appears to have been framed by the Collectors very care=fully, and the steady increase of the Revenue under this head fully justifies the Board's expectations - The round sum of Rs. 108,00,000 will be entered in the Estimate

1860/61 -	70,67,893 -
1861/62 -	83,82,646 -
1862/63 -	91,27,705 -
1863/64 -	89,92,721 -
1864/65 -	103,45,975 -

The

Stamps.

11 The Board's estimate of Rupees 28,00,000 may well be raised ~~to~~ ~~Rupees 29,00,000~~ The actual collection in 1864/65 amounted to Rupees 26,83,916, or more than double the sum (Rupees 12,61,496) realized in the ~~last~~ first six months of that year. The collection during the first half of the current year amounted to Rupees 14,44,914, and the total collection during the entire year is not likely to fall short of Rs. 29,00,000 and

and under the special circumstance which the Board say will influence this Revenue in 1866/67, the estimate for that year can be safely fixed at 29,00,000 if not more.

12 The total estimated Revenue under the above heads, amounts to Rs 619,20,000 as shown in the following table –

Items	Actual of 1864/65	Estimate for 1865/66	Estimate for 1866/67
Land Revenue	4,18,11,382	4,21,00,000	4,22,20,000
Abkari	39,60,391	40,28,000	40,00,000
Customs	20,38,779	22,00,000	20,00,000
Salt	1,03,45,975	1,04,00,000	1,08,00,000
Stamps	26,83,916	25,00,000	29,00,000
Total	608,40,443	612,28,000	619,20,000

The

13. The estimates as passed above show an increase of Rupees 6,92,000 which is owing chiefly to the increase under salt and stamps.–

14 The Government accept the Board's estimates on account of the items noted in the margin.

	Rs
Stamping weights and measures	10,500
Sale proceeds of waste lands and money paid in redemption of quit rent on Inams	65,600

With these remarks the Budget will be transmitted to the Accountant General with a copy of the Board's Proceedings above recorded.

6 To the Accountant General with the Budget Des 18 Jan
14 " the Board of Revenue Des 19 do
5 " the Financial Dep S

Pro 31 3. 1863. 310
15-12-63 - 262-3
19-4-65 - 201-7
19-10-65 - 373-4

Revenue 1866 Septr.
Pro: of Govt. for January

No 138.

Pro: of the Madras Govt.
Dt 17th Jany: 166.

Reviewing the Revenue
Budget for 1866/67 and
forwarding it to the Accountt.
General.

No 269 & 270.