M.R.O. 1—80,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras

Revenue **DEPARTMENT.**

G.O. No. 2861 Press ~~Ms.~~

256-57
Dated 13-11- No. 1868.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
13th November 1868.

No. 256. Read the following Proceedings of the Board of Revenue, dated 9th October 1868, No. 7,238 :—

1. In submitting to Government the Budget-Estimates of Revenues and Receipts for 1869-70, the Board record the following observations.

2. The abstract given below shows the estimates for the ensuing year, compared with those of the current and the actuals of 1867-68 :—

Items.	Actuals of 1867-68.	Estimates.	
		1868-69.	1869-70.
	RS.	RS.	RS.
Land Revenue	4,22,69,201	4,35,40,000	4,30,00,000
Abkarry	50,59,864	53,00,000	50,00,000
License Tax	7,77,126	6,33,300	7,50,000
Sea Customs	23,71,940	22,50,000	24,00,000
Land Customs	1,47,079	1,50,000	1,50,000
Salt	1,09,38,017	1,31,00,000	1,10,00,000
Stamp	35,38,335	40,00,000	38,00,000
Total ...	6,51,01,562	6,89,73,300	6,61,00,000

3. *Land Revenue.*—The Collectors' estimates under this head amount to Rupees 4,29,79,007. The actuals of 1867-68 were Rupees 4,22,70,000, and the estimate of the current year is Rupees 4,35,40,000. The Board consider that the estimates for 1869-70 cannot prudently be fixed at a higher amount than Rs. 430 lacs.

4. It must be remembered that several districts of the Presidency have suffered severely from drought, and that poor harvests and heavy losses of cattle must have trenched greatly on the resources of the agricultural community. The present season, so far as the south-west monsoon is concerned, promises to be a good one, and if this expectation is realised, the landholders will, to a considerable extent, retrieve their losses ; but time must elapse before they can entirely recover themselves. Allowance must also be made for the fall in the price of some staple products as cotton.

5. The present Budget, moreover, differs from its predecessors; in that the sums realised on account of the emoluments of village officers to the amount of Rupees 3,80,000 are excluded, in accordance with Government Order, dated 20th December 1867, No. 3,033. Hitherto it has been the practice to include this item in the Revenue Budget, and to enter it as a charge in the corresponding Budget of charges. This addition of a sum, which is afterwards deducted, is obviated under the order in question. The Village Service Fund will hereafter show this item as well as receipts under the Cess Act. The addition of this sum for the purposes of comparison with the actuals of 1867-68, and the Budget-Estimate of 1868-69, shows that the amount now fixed by the Board is eleven lacs above the former, and only 1,60,000 Rupees below the latter. It will be in the recollection of Government that they added one lac to the Board's Estimate of 1868-69, and that the

	RS.
1867-68	4,22,69,200
1868-69	4,35,40,000
1869-70	4,33,80,000

Supreme Government made a further addition to it of Rupees 40,000. The estimates and actuals of the last five years are given below :—

	Estimates.	Actuals.
1863-64	4,03,29,590	4,29,15,142
1864-65	4,20,00,000	4,18,11,382
1865-66	4,21,00,000	4,29,16,946
1866-67	4,22,00,000	4,23,92,198
1867-68	4,30,00,000	4,22,69,201

6. In paragraph 2 of the Government Order, dated 9th December 1867, No. 2,933, the Board are requested to explain the progress of revenue during the first half of the current year. The early date at which this Budget is submitted precludes the possibility of actuals being available for more than five months, namely, to end of August. The totals of these five months, as compared with the same period of last year, are shown in the margin. The probable effect on the Land Revenue of 1869-70, of the disastrous agricultural season, as exhibited by a decrease of upwards of sixteen lacs of Rupees, has, as already explained, been taken into consideration in fixing the estimated amount.

	Collection in the first five months of 1867-68.	Collection in the first five months of 1868-69.	Decrease.
Land Revenue ...	1,74,35,595	1,58,29,187	16,06,408
Abkarry.. ..	20,61,567	20,35,526	26,041
Assessed taxes ...	4,13,032	1,99,580	2,93,452
Sea Customs ..	12,82,623	10,74,452	2,08,171
Land Customs ..	64,559	77,689	13,139 inc.
Salt..	42,72,422	37,85,438	4,86,984
Stamps	14,01,806	15,72,197	1,70,391 inc.

7. *Abkarry.*—The estimate of collection under this head amounts to 48,50,000 Rupees, or Rupees 4,50,000 below the current year's estimate, and Rupees 2,09,864 below the actuals of 1867-68. Heavy losses have been sustained by many of the renters to such an extent as to prove that the selling prices were enhanced by competition to sums beyond what would admit of the farms being profitably worked. The leases expire in June 1869, and a reaction is to be anticipated. The sales of such as have been disposed of in the current year show a decrease. The Board do not, therefore, think that the revenue from this source can be estimated at more than Rupees 50,00,000.

8. *License Tax.*—The estimate under this head has been fixed at 7½ lacs of Rupees. The Collectors' estimates have generally been adopted. Though under Act No. IX. of 1868 all persons with incomes of less than 500 Rupees per annum are exempt, while under the old Act the tax extended to all incomes of Rupees 200 and upwards, this is nearly made up by enhanced rates of tax on the higher classes, and the estimate of 7½ lacs of Rupees may, therefore, be safely adopted. This is below the actuals of 1867-68 by only Rupees 27,126, but exceeds the current year's estimate by Rupees 1,16,700. The estimate includes Rupees 51,000 on account of stoppages from the pay of public Officers at the Presidency.

9. *Sea Customs.*—The current year's estimate under this head amounted to Rupees 22,50,000. The ensuing year's estimate is fixed at 24 lacs of Rupees with reference to the actuals of 1867-68, and in expectation of improvement in trade which is now much depressed.

10. *Land Customs.*—The estimate under Land Customs is fixed at 1,50,000, the same as in the current year. In Malabar the Collector has raised the current

Proceedings of the Madras Government, Revenue Department,
13th November 1868.

estimate of 5,000 Rupees to 10,000 Rupees with reference to the actual collections of 1867-68.

11. *Salt.*—The current year's estimate under this head was fixed at Rupees 1,31,00,000, which the Board consider more than is likely to be realised. The marginal figures exhibit the estimates and the actual collections for five years, and in none of them did the collections reach even 114½ lacs of Rupees, although the increased price of salt was in full operation during the year 1867-68, as well as during the greater part of 1866-67. The estimates of the Collectors for the ensuing year amount to Rupees 1,35,92,779. The Board cannot, however, reckon with any confidence on more than 110 lacs. The extension of the Bombay Railways into the Central Provinces is already sensibly affecting the inland sales of the Northern Districts. The salt revenue of Ganjam for the past five months of 1868-69 shows a decrease of more than 50,000 Rupees, when compared with the corresponding period of 1867-68, owing mainly to this cause. The sales in the Godavery, Kistna, and Nellore, have also suffered; but the opening of the Upper Godavery beyond the second barrier will, it may be hoped, tend partly to restore the balance. The extension of the North-West Line to Bellary and the Hyderabad frontiers will augment the sales at Madras. Making allowance for this as well as for the increase of consumption, as population and wealth increase, the Board do not feel justified in anticipating a larger revenue than 110 lacs.

	Estimates.	Actuals.
1863-64	86,00,000	89,79,182
1864-65	1,03,00,000	1,03,45,975
1865-66	1,04,00,000	1,01,12,488
1866-67	1,21,50,000	1,14,49,186
1867-68	1,24,00,000	1,09,38,017

12. *Stamps.*—The estimate of Collectors under this head amounts to Rupees 37,00,000. The estimate for the current year was fixed at forty lacs, but the actual collections of 1867-68 show only 35,38,335 Rupees. The current year's estimate was calculated upon the probable result on the operation of Act No. XXVI. of 1867. An increase has not been realised to the extent anticipated. The estimate of the ensuing year has, therefore, been fixed at thirty-eight lacs of Rupees. Some decrease will be caused by the transfer of penalties levied by Courts on unstamped papers to "Law and Justice," under instructions from the Accountant General.

	Fees for stamping Weights and Measures.	Sale proceeds of waste lands
Ganjam	200	5,000
Vizagapatam	50	1,000
Godavery	600	1,000
Kistna	200	500
Nellore	700	...
Cuddapah...	...	...
Bellary	400	...
Kurnool	...	1,000
Madras	5,000	...
North Arcot	...	250
South Arcot	800	100
Tanjore	800	100
Trichinopoly	100	...
Madura	2,000	500
Tinnevelly	1,000	800
Coimbatore	...	2,000
Neilgherries	...	...
Salem	100	1,200
South Canara	...	500
Malabar	...	3,50,000
Total...	11,950	3,63,950

13. The sums estimated by Collectors on account of fees for stamping Weights and Measures, and those expected to be realised from the sale of waste lands, &c., are entered in the margin as usual for inclusion in the Accountant General's Budget.

No. 257. ORDER THEREON, 13th November 1868, No. 2,861.

General.

1. The Board of Revenue submit the Budget-Estimate of Receipts for 1869-70.

2. LAND REVENUE.—The Board's Estimate under this head amounts to Rupees 430 lacs against Rupees 435,40,000, the Estimate for the current year, and Rupees 422,70,000, the actual collections in 1867-68. They explain that the extent to which the agricultural population in several districts suffered from recent droughts, and the deduction of Rupees 3,80,000 for village establishments would not justify a larger Estimate. The Board's Estimate, inclusive of the sum to be deducted for village establishments, amounts to Rupees 433,80,000 against Rupees 425,26,000, the average of the actuals of the last three years, and Rupees 429,17,000, the largest revenue realised during the last five years. The Government are inclined to believe that the Board's Estimate is rather above the mark, but, considering the probable increase in the extent of cultivation, consequent on the progress of the revision of assessment, and the improving aspect of the season, it will be allowed to stand.

3. ABKARRY.—The Board's Estimate of Abkarry revenue amounts to Rupees 50 lacs against Rupees 50,59,864, the actuals of 1867-68, and Rupees 53,00,000, the Estimate for the current year. The several leases will expire in June 1869, and the Board, judging from the out-turn of the sales in the current year, anticipate that the heavy losses recently sustained by many of the renters will prevent active competition at the next sales. Their Estimate is accordingly accepted.

4. LICENSE TAX.—The Board's Estimate of Rupees 7½ lacs under this head is approved. The actual collections in 1867-68 amounted to Rupees 7,77,126, but the proceeds in the first five months of the current year (Act IX. of 1868 having come into operation on the 1st May 1868) show a decrease of Rupees 2,13,452, (not Rupees 2,93,452 as stated by the Board.) The Board's Estimate cannot therefore be raised, and the full effect of the new law cannot be satisfactorily ascertained till the close of the current official year.

	RS.
Collection in the first five months of 1867-68	4,13,032
Collection in the first five months of 1868-69	1,99,580
	2,13,452

5. CUSTOMS.—The Board's Estimate of Rupees 25,50,000 under this head against Rupees 25,19,019, the actuals of 1867-68, is accepted. The current year's Estimate of Rupees 22,50,000 under "Sea Customs" does not appear likely to be fully realised, as the progress of the collections during the first five months shows a decrease of Rupees 2,08,171 below the Estimate.

	RS.
Sea...	24,00,000
Land	1,50,000
	25,50,000

6. SALT.—The Board's Estimate under this head amounts to Rupees 110 lacs against Rupees 131 lacs, the Estimate for the current year, and Rupees 109,38,000, the actuals of 1867-68. The actual collections in the twelve months of 1866-67 amounted

Proceedings of the Madras Government, Revenue Department, 13th November 1868.

to Rupees 114½ lacs against Rupees 101,27,600, the similar revenue in 1865-66, and the large increase in the former year notwithstanding the alteration of the price from Rupees 1-8-0 to Rupees 1-11-0 the Maund in the early part of that year encourag the Government to approve the Board's Estimate of 131 lacs for the current year, but the progress of collections during the first five months shows that this Estimate is not at all likely to be realised. The Board point out that the extension of the Bombay Railways into the Central Provinces has affected the Salt revenue of the northern districts of Madras. They, however, fix the Estimate for the next year at a little above the actuals of 1867-68, as they consider it probable that the opening of the Upper Godavery beyond the second barrier, and the extension of the North-West Line of the Madras Railway to Bellary and the Hyderabad frontier will counterbalance the causes which have diminished the revenue in the past and current years. The Board's Estimate is approved.

	RS.
First five months of 1867-68 ...	42,72,422
Do. five do. of 1868-69 ...	37,85,438

7. STAMPS.—The Board's Estimate under this head is also accepted, for it is probable that legislation in the early part of next year will take the direction of a reduction of the tax on judicial proceedings. The Estimate is Rupees 38,00,000, and is fixed with reference to the actuals of 1867-68, *viz.*, Rupees 35,38,335.

8. The total estimated revenue under the above heads amounts to Rupees 661,00,000, as shown in the following table :—

Items.	Actuals of 1867-68.	Estimate for 1868-69.	Estimate for 1869-70.
	RS.	RS.	RS.
Land Revenue	4,22,69,201	4,35,40,000	4,30,00,000
Abkarry	50,59,864	53,00,000	50,00,000
License Tax	7,77,126	6,33,300	7,50,000
Customs	25,19,019	24,00,000	25,50,000
Salt	1,09,38,017	1,31,00,000	1,10,00,000
Stamps	35,38,335	40,00,000	38,00,000
Total ...	6,51,01,562	6,89,73,300	6,61,00,000

9. The Government accept the Board's Estimates on account of the items noted in the margin.

	RS.
Stamping Weights and Measures ...	11,950
Sale of waste lands	3,63,950

10. The Budget as revised will be transmitted to the Accountant General with a copy of the Board's Proceedings above recorded.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

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

Exd. F. R. Bantleman.

Govt. of {1868} Madras.

REVENUE.

To

THE ACCOUNTANT GENERAL,

&c., &c., &c.

Dated November, 13th.

Recd. Encl,

G. O., 13th November 1868, No. 2,861.

Pro. of the Board of Rev. 4th July 1869 No. 1,061.

NOVEMBER.

Nos. 256-257.

Pro. of the Board of Revenue 26 October 1869 No. 3369

Revenue Budget of Receipts for 1869-70 revised and forwarded to the Accountant General.

Memo shewing the grounds on which the Estimates of Land Revue Collections for 1869/70 were fixed.

I Land Revenue.

Districts	Actuals 1867/68	Estimates 1868/69	Estimates 1869/70	Remarks
	Rs	Rs	Rs	
Ganjam	1165196	1155000	1190000	The Estimates for these two Districts have been raised beyond the current years Budget with reference to the actuals of 1867/68 and also taking into account the increase of collections during the past five months of the current official year compared with the corresponding period of 1867/68.
Vizagapatam	1319651	1370000	1400000	
Godavery	3867333	3940000	3900000	This is the same as the Estimate for the current year as originally framed by the Board.
Kistna	3414438	3565000	3400000	The Estimate has been reduced with reference to the actuals of 1867/68 and in consideration of the deduction to be made from the Berij account of Village Establishments
Nellore	2333281	2260000	2300000	This sum may be fairly fixed after making due allowance for the abolition of the Pullery Tax.
Cuddapah	1894637	1980000	1950000	This Estimate is framed with reference to the average collections of the past 3 years. The increase in the Estimate over the actuals of 1867/68 is owing to the large amount of Remissions in that year on account of bad seasons.
Bellary	2342496	2320000	2400000	The increase in the Estimate is owing to the actuals of 1867/68 having amounted to Rs 2342500, notwithstanding the remissions granted in that year on account of bad seasons.
Kurnool	1455347	1530000	1500000	This Estimate has been fixed with reference to the actuals of 1867/68 and to the Collections of previous years.
Madras	1194896	1600000	1550000	The Collr Estimate is reduced from 16 to 15½ Lacs of Rs which is also much in excess of the actual collections of 1867/68. In this year large remissions were rendered necessary by the adverse character of the season and though such contingency is not likely to occur in 1869/70 yet considering the genl state of the Dt 15½ Lacs appear to be much beyond the mark.
N. Arcot	2127483	2300000	2310000	The actuals of 1867/68 fell off considerably in consequence of large remissions for bad seasons.
S Arcot	2639070	3015000	2670000	The Estimate is framed with reference to the actual collections of the last 3 years & taking also into account the deductions which will have to be made from the Berizon account of Talidry Establishments.
Tanjore	4182031	4255000	4050000	The Estimate has been largely reduced even below the actuals of 1867/68 as the amount required for the payment of Village Establt will in future form a deduction from the Land Revue Beriz
Trichinopoly	1391946	1400000	1400000	Requires no remark.
Madura	2007732	2100000	2070000	The decrease below the current years Budget is owing to the actuals of 1867/68 having amounted to only 20 Lacs of Rupees.
Tinnevelly	3124737	2910000	3100000	The increase is owing to the actuals of 1867/68 having exceeded 31 Lacs of Rs. This has been fixed on a consideration that the payment of Village Establt is to be deducted from the Beriz
Coimbatore	2521262	2459800	2400000	The Estimate shews a decrease in consequence of the collections of the past 5 months of Current year having fallen off by nearly 228000 Rs as compared with the collections of the first 5 months of 1867/68. The Collr Estimate was only 2336110 Rs. It has been raised to 24 Lacs taking into account the separation of Neilgherry Talug from Coimbatore
Neilgherries	30313	30200	30000	Requires no remarks.
Salem	2142303	2200000	2230000	This Estimate is framed without taking into account the introduction of the revised rates of assessment.
Canara	1382214	1380000	1380000	The Estimate has been fixed on a consideration that the amount required for Village Establt is in future to be deducted from the Land Revue Beriz.
Malabar	1732835	1770000	1770000	The Collrs Estimate of Rs 1766500 has been altered to a round figure of Rs 1770000, this being the amount of current years Budget.
Total	42269201	43540000	43000000	

Revue Board Office
9th October 1868

Ld W

Actg Secretary.

Statement shewing the Estimated receipts and sales of Salt in the several Districts for 1869/70.

Districts	Quantity likely to be in store on the 31st March 1869	Quantity likely to be manufactured and brought into store in 1869/70	Total of Columns 2 & 3	Estimates for 1869/70 Salt likely to be sold during 1869/70 Quantity	Value	Probable Wastage	Total of Columns 5 & 7	Balance difference of Columns 4 & 8.
1	2	3	4	5	6	7	8	9
	Md. Mds.	Md. Mds.	Md. Mds.	Md. Mds.	Rs.	Md. Mds.	Md. Mds.	Md. Mds.
Ganjam	7.44.859	9.00.000	16.44.859	7.97.474	13.02.200	21.000	8.18.474	8.26.385
Vizagapatam	1.35.694	3.10.000	4.45.694	2.25.000	3.79.688	9.000	2.34.000	2.11.694
Godavery	1.47.010	3.50.000	4.97.010	3.30.000	4.80.000	12.000	3.42.000	1.55.010
Kistna	4.90.787	4.00.000	8.90.787	6.00.000	10.12.500	30.000	6.30.000	2.60.787
Nellore	6.87.340	6.80.000	13.67.340	7.08.000	9.99.000	21.200	7.29.200	6.38.140
Madras	6.55.015	3.50.000	4.15.015	2.80.000	3.57.770	43.000	2.43.000	1.72.015
South Arcot	6.18.434	6.90.000	13.08.434	4.00.000	6.00.000	25.000	4.25.000	8.83.434
Tanjore	11.34.394	10.32.000	21.66.394	8.18.405	11.75.350	3.600	8.22.005	13.44.389
Madura	4.27.060	4.15.600	8.42.660	3.44.590	5.81.495	10.310	3.57.900	4.87.760
Tinnevelly	8.09.515	4.41.600	12.51.115	4.47.600	7.58.325	3.730	4.51.330	7.99.785
South Canara	2.29.148	4.39.000	6.68.148	3.90.000	6.58.125	16.175	4.06.175	2.61.973
Malabar	3.34.271	5.06.400	8.40.671	5.14.800	8.68.725	4	5.14.800	3.25.871
Total	64.13.527	9.64.600	160.78.127	83.75.869	123.84.179	195.015	85.70.884	75.07.243

Revenue Board Office
9th October 1869.

Ed 7/4

A. Macfarlane
Acting Secretary.

Revenue Board's
Proceedings of the
Bombay Revenue Department
No. 4 of 1869 dated 9th October 1869
Statement shewing the Estimated receipts and sales of Salt in the several Districts for 1869-70 under Section 10 of Act XXV of 1867.

Rev-3223/68

Enclosure in
Prov: 13th Nov 68 Ln Le 256
Proceedings of the
Board of Revenue
to the Sy Secretary to Govt
R. D. dated 9th October
1868. No.

Statement of the estimated
Receipts and Sales of Salt
in the several Districts
for 1869-70.

13th Nov 68

P 256-257

Rev 3223/68

Revenue Department.

№ 2861.

Proceedings of the Madras Government
Under date the 16 Nov. October 1868.

Read the following
Proceedings of the Board of
Revenue.—

Submitted to Government
Budget estimate for
1869/70, with remarks.
} (H. E. 9th Octr. 168)

Land Revenue.

I propose to submit
subjoined statement which
I have prepared.
Apt.

I concur in the
above Remarks &
amendments.
N.

1 The Board of Rev:
submit the Budget es:
timate of Receipts for
1869/70.

2 The Board's estimate
under this head amounts
to Rupees 430 lacs,
against Rupees 435,40,000,
the estimate for the cur-
rent year, and
Rupees

Rupees 1,22,70,000 the
actual collections in
1867/68. They explain that
the extent to which the agri-
cultural population in several districts suf-
fered from recent droughts,
and the deduction of
Rs. 3,80,000 for village
establishments would
not justify a larger
estimate. The Board's
estimate inclusive of the
sum to be deducted for
village establishments
amounts to Rupees 1,33,80,000,
against Rupees 1,25,26,000,
the average of the actuals of the last
three years, and Rupees
1,29,17,000, the largest
Revenue

Revenue realized during
the last five years. The
Government are inclined
to believe that the Board's
estimate is rather above
the mark, but consi-
dering the probable in-
crease in the extent of
cultivation, consequent
on the progress of the
revision of assessment
and the improving aspect
of the season it will be
allowed to stand.

Abkarry.

3. The Board's
estimate of Abkarry
Revenue amounts to
Rupees 50 lacs, against
Rupees

in the first five
months of the cur-
=rent year (Act IX
of 1868 having come
into operation on=
the 1st May 1868) show
a decrease of Ru= Collection in the first
5 months of 1867-68:- 4,13,032.
Do in do do of 1868/69:- 1,99,580.
2,13,452.
=pees 2,13,452 (not
Rupees 2,98,452 as
stated by the
Board. The Board's
estimate cannot
therefore be raised
and the full effect
of the new law cannot
be

be satisfactorily
ascertained till the
close of the cur=
=rent official year.

5. The Board's
estimate of Rupees
25,50,000 under
this head against
Rupees 25,19,019, the
actuals of 1867-68
is tolerably accu=
=rate, and is ac=
=cepted as the cur=
=rent year's esti=
=mate of Rs 22,60,000
under "Sea Customs"
is

Customs:-

Sea 24,00,000-
Land 1,50,000-
25,50,000.

I don't know on what data the Bd. found their calculations of improvement but I do not think it worthwhile to question the estimate.
Sd/-

Rupees 50,59,864, the ac-
tuals of 1867/68, and
Rupees 53,00,000 the
estimate for the cur-
rent year. The several
leases will expire in
June 1869, and the Board,
judging from the outturn
of the sales in the current
year, anticipate that
the heavy losses recently
sustained by many of the
renters will prevent active
competition at the next
sales. The Board believe
that the sales conducted
this year were for only Fusly 1278, and that the
farms are all to be sold
for five years com-
mencing from Fusly 1279

Their estimate is
according accepted

The competition for
the longer period
will certainly be more
brisk and considera-
ble than the actual collection
in 1867/68 notwithstand-
ing the unfavorable
character of the season,
and the estimate for 1869/70
may safely be fixed
at 52 lacs: and the
Budget statement will
be altered accordingly.

4. The Board's
estimate of Rs 7½
lacs under this head
is approved. The
actual collections in
1867/68 amounted to Rs
7,77,126 but the receipts
in

It may be presumed

I must call upon
that Government this
presumption rests.
The Board attri-
bute the last principal
sale of the Abkaree
contract the prin-
cipal enhanced
competition but
many other causes
combined. I must
ask the Board
to furnish

License Case.

Yes. I would
refer to it. I have heard
everywhere that competition
was unusually keen at
the last sales. There
has been a loss. It seems
that the longer the
lease of years
the competition should be
the smaller the circle of
competitors.

does attain

is not likely to be fully realized as the progress of the collections during the first five months show a decrease of Rs 20,81,71,000 - below the estimate

6. The Board's estimate for Salt - made under this head amounts to Rs 110 lacs against Rs 131 lacs the Estimate for the current year Rs 109,38,000 the actuals of 1867/68 - The actual collections in the 12 months of 1866/67 amounts to Rs 114 1/2 lacs against Rs 107,27,000 the similar revenue in 1865/66, and the large increase in the

the former year notwithstanding the alteration of the price from Rs 1-8 to Rupee-1 the Mauns in the early part of that year encouraged the Government to approve the Board's estimate of 131 lacs for the current year, but the progress of collections during the

First 5 months of 1867/68 - Rs 4,27,2,122
Do 5 Do of 1868/69 - 37,85,438

first five months shows that this estimate is not at all likely to be realized. The Board point out that the extension of the Bombay Railways into the Central Provinces has affected the Salt Revenue

of

of the Northern Districts of Madras.
They however fix the es-
timate for the next year
at a little above the
actuals of 1867/68, as they
consider it probable
that the opening of the
Upper Godavery beyond
the second barrier,
and the extension of
the N. W. line of the
Madras Railway to
Bellary and the Hydera-
bad frontiers, will
counterbalance the
causes which have di-
minished the Revenue
in the past and cur-
rent years. The Board's
estimate is approved.

7. The Board's estimate under this head requires revision. They fix it at Rupees 38,00,000, with reference to the actuals of 1867/68 viz Rs. 35,38,335. The estimate for the current year finally passed by this Government is Rupees 40,00,000.

for it is probable that legislation in the early part of next year will take the direction of the deliberations of the Legislative Council

We have given the 7.8 in this subject our favourable

I would not raise this estimate. There is every probability that the Judicial Stamps will bring in Rupees

Jaipur. They will A.G.
In Council. They will dismiss. N.

First 6 months of 1867/68 - 4,01,806
Do — Do — of 1868/69 - 15,72,197
Increase 11,70,391

Act XXVI of 1867 came into operation in the past early part of 1867/68, but it does not appear to have been understood and acted upon in the Provinces for se-
veral months, and the proceeds during the first five months of the current year shows an increase

increase of upwards of Rs. 1,70,000. There is every probability of the estimate for the current year being realized, and making allowance for the transfer of the penalties levied by the Courts to "Law and Justice", the estimate for the next year can be settled at Rs. 3,50,000

8. The total estimated Revenue under the above heads amounts to Rs. 664,50,000 as shown in the following table.

Items	actuals of 1867/68	Estimate for 1868/69.	Estimate for 1869/70.
Land Revenue	422,69,201	435,40,000	430,00,000
Abkarry	50,59,864	53,00,000	52,00,000
License Tax	7,77,126	6,33,300	7,50,000
Customs	25,19,019	24,00,000	25,50,000
Salt	109,38,017	131,00,000	110,00,000
Stamps	35,38,355	40,00,000	39,00,000
Total	651,01,562	689,73,300	664,00,000 664,50,000

Stamping weights and measures Rs. 11,950

Sale of waste lands—3,63,950

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

10. The Budget as revised will be transmitted to the Accountant General with a copy of the Board's Proceedings above recorded.

4/11/68

6 Copies to the Accte Genl with Budget Estimate Desptch
4 " " P.W.D.
5 " " Finl Desptch

50/5

Sydney Cotton

Revenue 1868 Dept.

No. 2861

Proceedings of the

Madras Government

Dated 13th November 1868

Revenue - Pathuvaram

of October

256 & 257