No. 105. Read the following Proceedings of the Board of Revenue, dated 11th October 1873, No. 2,083:—

The Board resolve to submit to Government the Imperial Budget Estimates of Revenue and Receipts for 1874-75 with the following observations.

2. Land Revenue.—The estimate of the Collectors under this head of revenue is Rupees 152,47,437, or nearly 3½ lakhs in excess of the sanctioned amount for the current year and about 16 lakhs below the actuals of 1872-73, the excess over the current year's sanctioned estimate being found chiefly in Nellore and South Arcot. During the past year the Land Revenue collections were extraordinarily high owing to several causes. The collections (Rupees 7,70,000) during the last week of March 1872, a time when the instalments of kists payable are usually very heavy, were, by order of the Accountant-General, brought to account only in the first week of April 1872 and hence were shown in the accounts of 1872-73. A large amount of peishcush outstanding for some years against the Ramnad and Sheviganga Zemindaries was paid up during the year, and in a few districts vigorous measures adopted for realizing the land revenue demand promptly were attended with success. In Ganjam and Vizagapatam, the season of 1871-72 having been exceptionally bad, the demand was suspended under orders of Government, and all this money was brought to account only in the next year. The season, too, of 1872-73 was very favourable for agricultural operations and the demand in consequence rose. Hence the year 1872-73 must be regarded as an exceptional year, and the collections, therefore, cannot be adopted as a basis for fixing the estimate for 1874-75.

3. The collections during the first five months of the current year are about Rupees 178,60,000, and, adding to them the collections of the last seven months of the past year, the total amount of probable collections as Land Revenue in 1873-74 under these data amounts to Rupees 450,33,000. It must, however, be remembered that the collections of the last seven months of 1872-73 were unusually high and that the season of 1873-74 has been unpropitious up to date in almost all districts. The amount of arrears outstanding at the beginning of the official year was also considerably reduced by the extraordinarily prompt payments made in the past year. The probable collections in 1875-74 cannot, therefore, be now fixed with any approach to correctness, and the Board can only express a hope that the sanctioned estimate of 449 lakhs of Rupees may be realized. The Board now proceed to state such obviously necessary alterations of the Collectors' estimates as suggest themselves.

4. The Collector of Nellore, in adopting an estimate of Rupees 26,47,800, states that the increased amount is expected from the introduction of the new rates of assessment from next year. The Board, however, observe that, though the result of the new settlement will be to raise the demand, still there will probably be extensive relinquishments at first. They therefore consider the Collector's estimate too high and are disposed to reduce it to the sum approved for the

current year, or Rupees 24,50,000, which, considering all the circumstances, is probably as much as will be realized.

5. The Collector of South Arcot expects a revenue of Rupees 36,00,000 in 1874-75. This sum is, as he observes, two lakhs of Rupees in excess of the highest revenue realized within the past five years excluding the exceptionally good year 1872-73, in which very vigorous measures were adopted for the realization of outstanding dues. The Board, however, are not sanguine that more than Rupees 34,50,000 will be realised, which is even Rupees 50,000 in excess of the highest revenue within the past five years excluding 1872-73, especially as during the past year a large amount of arrears was paid up.

6. The Collector of Madras estimates Rupees 16,000 less than the amount approved for the current year, as under present arrangements very little arrears will remain uncollected at the end of the current fasli, and he has consequently entered only one year's demand as the probable collections in 1874-75. With reference to paragraph 3 of G. O., dated 23rd May 1873, No. 520, the Collector of Madura has excluded the demand for Government peishcush on account of Rajnad from his estimate; but this Government Order has been superseded by G. O., dated 14th August 1873, No. 850, directing the speedy collection of the peishcush; adding this, the Collector's estimate would be raised to Rupees 23,00,000, but with reference to the actuals of 1871-72 the Board think Rupees 22,50,000 will be a safe estimate. The Commissioner of the Nilgiris has estimated nearly half as much again as the sanctioned amount for the current year with reference to the increase of revenue which he anticipates from the transfer of the Ouchterlony Valley from Malabar to that district in accordance with G. O., dated 15th July 1873, No. 1,097. The estimates of the other Collectors accord more or less with the actuals of past years and the sanctioned amounts for 1873-74 and are accepted.

7. The Collectors' estimates applying the corrections noted in paragraphs 4 and 5 *supra* and in round sums amount to Rupees 451,67,000, or in round numbers to 452 lakhs of Rupees.

8. The actuals of the past ten years are noted in the margin. The actuals of 1872-73 are extraordinarily high owing to causes already noted, and the regular estimate for 1873-74 can only be at present put down at Rupees 440,00,000. The current year will, however, undoubtedly be unfavourable on the whole. It will be observed that the Land Revenue in this Presidency has been steadily progressing. Taking all the facts into consideration the Board are disposed to accept the sum of 452 lakhs of Rupees as the estimate for 1874-75. This sum, it will be noted, is the total of the amounts estimated by the Collectors after applying the Board's corrections indicated in the previous paragraphs. No provision has been made for the transfer of a portion of the Land Revenue to Jungle Conservancy Fund and *vice versa* under G. O., dated 6th December 1872, No. 1,648, as the matter

Years.	Rs.	
1863-64 ...	429,15,142	
1864-65 ...	418,11,482	
1865-66 ...	429,16,045	
1866-67 ...	423,92,198	
1867-68 ...	422,69,201	
1868-69 ...	405,87,587	
1869-70 ...	447,68,864	
1870-71 ...	439,53,269	
1871-72 ...	448,53,111	
1872-73 ...	466,84,516	
1873-74 ...	440,00,000	Estimate.
1873-74 ...	449,00,000	Regular Estimate.

has not yet been referred for the decision of the Government of India. It will also be observed that the amount now put down for 1874-45 is only exceeded by the actuals of the last exceptional year.

9. Excise on Spirits and Drugs.—The Collectors' estimate under this head is Rupees 59,43,635 against a sum of Rupees 57,50,000 approved for the current year. The actuals of the past year are Rupees 61,68,492, but it must be remembered that, the last triennial leases having expired on the 30th June 1872, a large portion of arrears was collected and brought to account in 1872-73. The reason for the enhanced estimate for 1874-75 is that the Collectors of the districts except those noted in the margin have taken the total amount for which the farms have been leased out for the year as the probable collections in 1874-75. The arrears at the beginning of the current year in these districts amounted to Rupees 2,82,710 and the current demand will be about Rupees 39,51,300. Deducting from the total the probable collections in 1873-74, viz., Rupees 40,58,751, the probable amount of arrears at the beginning of 1874-75 will be about Rupees 1,75,000, or nearly Rupees 1,07,000 less than in the beginning of the current year.

Ganjam, Vizagapatam, Madras, Chingleput, North Arcot, and South Arcot.

10. In paragraph 15 of their Proceedings, dated 29th September 1871, No. 4,192, the Board had to observe that the last triennial leases fetched heavy sums and that the result was that several contractors broke down. The present rentals are still higher, and the Board are not disposed to believe that the full demand will be realized. The current year's estimate, viz., Rupees 38,24,000, is as large a sum as can be safely adopted for the rented districts, and the Board repeat it for 1874-75.

11. In the five districts where the excise system prevails the estimate of the Collectors amounts to Rupees 8,49,990, or nearly Rupees 24,000 in excess of the sanctioned amount for the current year. The actuals of 1872-73 were Rupees 9,41,064, but they included large payments on account of arrears, especially in South Arcot. The Board see no reason to alter the Collectors estimate as the new system has only been working for one year, but will raise it to Rupees 8,50,000 to make a round sum. As the collections in the Chingleput District show signs of increase this will be a safe course.

Years.	Actuals. Rs.
1863-64	40,51,725
1864-65	39,60,391
1865-66	41,42,803
1866-67	40,71,846
1867-68	50,50,864
1868-69	49,08,275
1869-70	57,00,217
1870-71	58,92,657
1871-72	57,08,924
1872-73	61,68,492
	Rs.
Rented districts	38,24,000
Excise do.	8,50,000
Madras	11,50,000
Total...	58,24,000

12. The Collector of Madras, in raising the current year's estimate by Rupees 50,000, states that the increase has been made with reference to actuals as also the prospects of increased sales under enhanced dowles. The increase seems moderate and will be allowed to stand.

13. The estimate, therefore, under "Excise on Spirits and Drugs" for 1874-75 will be Rupees 58,24,000, as noted in the margin, where also the actuals for ten years are given.

Collector bases his calculation on the probable collections during 1873-74, which, judging from the actuals of the past five months which have exceeded those during the corresponding period of the previous year by Rupees 1,64,000 and those of the last seven months of the past year, will amount to about Rupees 15,58,000. The season has been exceptionally favourable throughout the Presidency since the commencement of the current official year for the salt traffic, and this alone has been the cause of the increased sales. The Board do not think it safe to estimate anything more than Rupees 14,50,000 for 1874-75, which exceeds the actuals of 1872-73 by Rupees 56,000. Even if the sales to the traders of the Central Provinces should increase, which is not very likely to happen, this will be a liberal estimate.

19. The Collector of Vizagapatam expects a revenue of Rupees 6,00,100 under "Salt" for 1874-75. The actuals of 1872-73 were only Rupees 3,90,901, and the sanctioned estimate for the current year is Rupees 4,00,000. The Collector bases his anticipations of increase on the success attending the vigorous measures taken to put down the illicit manufacture and use of earth-salt in the district. The probable collections in 1873-74 are Rupees 4,15,000, and the use of earth-salt has already been considerably checked and should affect the estimate for the current year as wells as for 1874-75. The Board, therefore, are not prepared to adopt a higher figure than Rupees 4,50,000 as the estimate for 1874-75 for the Vizagapatam District.

20. The increase of Rupees 80,000 above the estimates of the current year in the Godavery District is due to the opening of new works, and is counterbalanced by an estimated decrease of Rupees 30,000 in Kistna on account of transfer of trade. The Board do not consider it safe to raise the Godavery estimate by more than Rupees 25,000 leaving the Kistna estimate of Rupees 12,00,000 undisturbed. The Godavery estimate will, therefore, be Rupees 6,05,000.

21. In Chingleput the estimated collections on account of salt in 1874-75 are entered as Rupees 26,00,030, which is about Rupees 50,000 above the actuals of 1872-73 and about Rupees 1,40,000 over the sanctioned estimate for the current year. The Collector bases his estimate upon the average of the past three years without making due allowance for the fact that the facilities afforded by the railway for the carriage of Tanjore salt from Negapatam to the inland markets of Salem and Coimbatore have already begun to tell upon the sales of Chingleput, which, but for the sudden failure of stock at Negapatam and some other stations of the Tanjore District during the last three months of the past official year, would not have exceeded 25 lakhs at the best in 1872-73. The stock at Negapatam has since been replenished, and manufacture is being vigorously pushed on in Tanjore. It must, therefore, be anticipated that, unless the manufacturing season is peculiarly disastrous to the manufacture of Tanjore salt, the salt revenue of Chingleput cannot much exceed 25 lakhs of Rupees. This amount will, therefore, be adopted.

G. O., dated 11th December 1872, No. 1,666, Revenue Department.

22. In Tinnevelly the Collector expects a revenue of Rupees 13,26,060 under this head in 1874-75. The amount is in excess both of the actuals of 1872-73 and of the sanctioned amount for the current year by about Rupees 2,50,000. This increase is expected from increased demand to be caused by the facilities which will be

allowed to the traffic from the opening of the railway from Trichinopoly to Tuticorin. The Board do not count upon this cause having such effect in 1874-75 as to see the increase in the demand would be confined to the districts of Madura and Tinnevelly, for it is unlikely that any more distant market will be opened to the Tuticorin salt in consequence of the construction of the railway. With reference to the receipts of 1873-74 and the estimate of the current year the Board consider Rupees 11,00,000 as the utmost that can be expected.

23. The Collector of South Canara states that during the past year there were considerable importations on private account. The heavy rains seriously impeded the salt trade, and, in consequence of the peculiarly depressed state of the coffee market, the reduced sales fell off. He has, therefore, raised his estimate above the actuals of 1873-74 by a little more than a lakh of Rupees. The Board are of opinion, notwithstanding the high actuals (Rupees 6,95,000) in 1871-72, that there is no reason to suppose that some at least of the causes above specified will not operate in 1874-75, and resolve to reduce the estimate to Rupees 6,00,000.

24. In Bellary and Kurnool the Collectors have estimated Rupees 15,000 as the probable receipts in 1874-75 from the tax levied in those districts on account of the manufacture of earth salt. The estimates require revision with reference to G. O., dated 28th July 1873, No. 790, communicated to the Collectors with the Board's Proceedings, dated 9th September 1873, No. 1,780, from which it will be observed that Rupees 12 per garce is to be levied in 1874-75 on earth salt manufactured in those districts and in Cuddapah, in which last district no tax has been collected hitherto. The Board think that, allowing for increase of manufacture, the probable receipts which will accrue from the three districts in 1874-75 may be taken at Rupees 15,000 altogether. The suppression or restriction of the manufacture in these districts will probably stimulate the sales in Chingleput and Nellore; but it is impossible to estimate the extent to which this will be the case, and the Board have not thought it safe to enhance the estimates on account of this circumstance.

25. The estimates of the other Collectors are fair and will be accepted. Applying the corrections above indicated, the salt revenue, as estimated by the Collectors and approved of by the Board, will be Rupees 130,81,205, or in round numbers Rupees 129,00,000.

26. Stamps.—Under "Stamps" the estimate of the Collectors amount to Rupees 44,47,680, or Rupees 1,82,144 above the actuals of 1873-74 but Rupees 2,70,320 below the Budget estimate for 1873-74, which has been fixed by the Government of India at a very high amount, while the probable actuals for the current year amount to Rupees 43,40,044.

27. Under "Non-Judicial Stamps" the Collectors estimate Rupees 17,02,200; but, with reference to the increased revenue expected from "Customs" and the consequent increase of trade, the Board consider that the estimate may be raised to Rupees 17,50,000, which is only slightly in excess of the actuals of 1872-73.

28. Under "Judicial Stamps" the Collectors' estimate is Rupees 27,45,420, which, though about two lakhs in excess of the actuals of 1872-73, is still nearly

Rupees 1,15,000 less than the amount adopted for the current year. The increase above the actuals is expected from the working of the new rules under which Process Service fees will be collected in stamps instead of in cash as hitherto. The Collectors of Godavery and Bellary, however, do not seem to have framed their estimate with reference to this addition to the stamp revenue. The Board will, therefore, raise the total estimate for the Presidency under this head to Rupees 28,00,000.

	Rs.
General Stamps	17,50,000
Court Fee do.	28,00,000
Total ...	45,50,000

29. On the whole, therefore, the estimate for 1874-75 on account of stamp revenue will be Rupees 45,50,000, as detailed in the margin.

30. The subjoined abstract exhibits the progress made in the collections in the first five months of the current year compared with those of the corresponding period of 1872-73:—

Items.	Collections in the first five months of 1872-73.	Collections in the first five months of 1873-74.	Difference.
	Rs.	Rs.	Rs.
Land Revenue	196,61,833	178,00,027	— 18,61,806
Excise on Spirits and Drugs ...	25,74,080	25,08,091	— 65,989
Assessed Taxes	2,05,989	34,924	— 1,71,065
Sea Customs	11,06,017	12,89,398	+ 1,83,381
Land do.	91,710	89,206	— 2,504
Salt	47,58,340	47,90,582	+ 32,242
Stamps { General	8,32,605	7,52,979	+ 45,484
Stamps { Court Fees	9,84,818	11,08,958	+ 45,484

The decrease in the Land Revenue collection is due partly to the payments made in the last week of March 1872 having been brought to account only in 1872-73 while there were no such credits at the beginning of this year, and partly to the arrears which were outstanding at the beginning of the current fasli having been much less than in the past, in consequence of which the arrear collections in the present year fell off. Under "Excise on Spirits and Drugs" the decrease is attributable to the vigorous collection of all outstanding recoverable balances from the renters last year as the terms of their leases expired on the 30th June 1872. The decrease under "Assessed Taxes" is due to the abolition of the Income-tax Act from the beginning of the current year, and the small amount exhibited as collections is merely on account of outstanding arrears of previous years. The increased receipts under "Customs" is due to briskness of trade during the current year, and under "Stamps" is ascribed, in some measure, to increased litigation in a few districts and partly to the operation of the new rules under which Process Service fees are collected in stamps. The salt sales have increased by about Rupees 32,000 in consequence of the dry weather this year, which is almost all the districts afforded greater facilities to the traffic.

	Rs.
Arrear collections in first five months of 1872-73	36,86,687
Do. do. do. 1873-74.	25,17,295

31. The usual statement showing in one view the Collectors' estimates under each head, and the results of the Board's revision thereof compared with the actuals of 1872-73 and the sanctioned estimate of 1874-75, is subjoined :—

Heads.	Actuals of 1872-73.	Sanctioned Estimate of 1873-74.	Increase or decrease (—) as proposed by the Collectors.	Increase or decrease (—) as proposed by the Board.
	Rs.	Rs.	Rs.	Rs.
Land Revenue	468,84,182	449,00,000	+20,47,417	+31,24,000
Excise on Spirits and Drugs	61,68,492	57,50,000	+30,40,635	+58,24,000
Assessed Taxes	9,12,870	10,000	...	...
Sea Customs	27,83,036	27,70,000	+24,00,230	+30,52,000
Land do.	1,00,119	1,80,000	+1,22,646	+1,22,000
Salt	128,08,454	126,00,000	+3,30,546	+2,30,000
Stamps { General	17,81,553	18,52,000	+17,02,760	+17,50,000
{ Court Fees	25,32,993	28,16,000	+27,45,460	+28,00,000
Total ...	737,13,699	709,28,000	+129,10,107	+219,52,000

32. The usual statement showing the estimated receipts and sales of salt in the several districts in 1874-75, and the explanatory memorandum showing the grounds upon which the Land Revenue has been fixed for each district, accompany these Proceedings.

No. 109. Order thereon, 9th December 1873, No. 1,380.

General.

Were the Proceedings above recorded, the Board of Revenue submit the Budget-estimate of Revenues and Receipts for 1874-75.

2. Land-Revenue.—The Board's estimate of Rs. 452 lakhs under Land-revenue is rather higher than might have been anticipated; but the Collectors' estimates having been carefully scrutinized and revised by the Board, the Government will not reduce it. The unprecedently large revenue of 1872-73 was due to exceptional causes as already explained to the Government of India; and the Government entertain considerable apprehension as to the realization of the estimate of Rs. 449 lakhs for the current year. The actual collection during the first six months of the year amounted to Rs. 184,56,905, and during the average of the collection of the latter half of the last three years, including the exceptional year 1872-73, the aggregate revenue is not likely to exceed 441 lakhs. The unfavourable season in the early part of the current year has no doubt had some effect on the revenue, and the Board will keep Government specially informed of the progress of collections during the remaining months of the year.

	Rs.
Actuals of 1872-73 ...	468,84,182
Estimate for 1873-74 ...	449,00,000
Do. proposed for 1874-75 ...	452,00,000

Letter dated 14th August last, No. 646.

3. Excise on Spirits and Drugs.—The Board's estimate of Rs. 58,24,000 under "Abkári" will be taken at 58½ lakhs. The estimate under this head cannot be fixed more approximately than the Board have done, till further experience is gained of the excise system introduced in some of the districts. With reference to the Board's remarks in paragraph 10 that the present rentals are higher than those of the previous triennial leases, and that they are not disposed to believe that the full demand will be realized, their attention is drawn to paragraph 39 of the Proceedings of Government, dated 1st May 1872, No. 712, and they are requested to warn the Collectors in time not to allow the kists of the renters to fall in arrears, and to direct them strictly to enforce the terms of the rents, so that, when the leases expire, the securities lodged may be sufficient to cover the unrealized balance.

	Rs.
Actuals of 1872-73	61,68,492
Estimate for 1873-74	57,50,000
Do. proposed for 1874-75 ...	58,24,000

4. Customs.—The Board estimate the revenue under "Customs" at Rs. 30,52,000, viz., Rs. 28,60,000 under Sea Customs and Rs. 1,92,000 under Land Customs. They explain that, under the former of these items, there was an increase of Rs. 1,83,381 in excess of the collections during the same period of 1872-73, and the estimate corresponds very nearly with the average of the total collections of the last three years. The estimate under Land Customs can safely be raised to Rs. 1,95,000. The total estimate under "Customs" is fixed at Rs. 30,52,000.

—	Sea.	Land.	Total.
	Rs.	Rs.	Rs.
Actuals of 1872-73	27,83,035	1,00,119	29,79,154
Estimate for 1873-74	27,70,000	1,80,000	29,50,000
Proposed do. for 1874-75	28,60,000	1,92,000	30,52,000

5. Salt.—The Board reduce the estimate of the Collectors under "Salt" from Rs. 130,44,505 to Rs. 129,30,000. The actuals of 1870-71 amounted to Rs. 130,78,407, and the average of the last three years is Rs. 128,43,054. The salt trade of 1872-73 suffered from want of sufficient stock in some of the southern districts, and the revenue fell to Rs. 128,08,454. Taking, however, into consideration the opinions of the Collectors summarized in paragraphs 18 to 24 of the Board's Proceedings, the estimate under "Salt" for the next year may be fixed at Rupees 130,00,000.

	Rs.
Actuals of 1872-73	128,08,454
Estimate for 1873-74	126,00,000
Proposed for 1874-75	129,30,000

6. Stamps.—The Board's estimate of 45½ lakhs under "Stamps" will no doubt prove tolerably accurate, and is accepted. There is no probability of the high estimate for the current year being realized.

—	General.	Court Fees.	Total.
	Rs.	Rs.	Rs.
Actuals of 1872-73.	17,81,553	25,32,993	42,65,546
Estimate for 1873-74	18,52,000	28,16,000	47,18,000
Proposed do. for 1874-75	17,50,000	28,00,000	45,50,000

7. The total estimated revenue under the above heads amounts to Rs. 716,50,000 as shown in the subjoined table:—

Items.	Actuals of 1872-73.	Estimate for 1873-74.	Estimate for 1874-75.
	Rs.	Rs.	Rs.
Land-revenue	408,53,482	412,00,000	453,81,000
Excise on Spirits and Drugs	61,68,473	57,00,000	68,25,000
Customs	29,79,154	24,50,000	30,55,000
Salt	128,08,434	130,00,000	150,00,000
Stamps (General)	17,31,803	18,52,000	17,00,000
Do. (Court Fees)	26,25,076	28,00,000	28,00,000
Total ...	721,06,128	709,18,000	716,50,000

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

Revenue Department

Proceedings of the Board of Revenue
dated 11th October 1873

The Board resolve to sub-
-mit to Government the Imperial
Budget Estimates of Revenue and
Receipts for 1874-75 with the follow-
-ing observations-

Read

2. The estimate of the Collectors
-ate under this head of Revenue is Re-
-duced 4524737 or nearly 3½ lakhs in ex-
-cess of the sanctioned amount
for the current year and about
16 lakhs below the actuals of 1872-73.
The excess over the current year's
sanctioned estimate being found
chiefly in Nellore and South
Arcot. During the past year the
Land

[illegible] expenditure on account of Navigation during the
year of 1872-73 having been
exceptionally small the demand
on account of collection of other revenue
of Upper Provinces could all then
be met by remittance through the account
only for the next year. The revenue
for 1872-73 was very favourable
for agricultural operations and
the clear and increased
receipts for the year 1872-73 must
be regarded as an exceptional
year and the collections therefore
cannot be accepted as a basis
for fixing the estimate for 1874-75.
3. The collections during the first
five months of the current year
are about Rupees 78,00,000 and adding
to them the Collections of the Last
seven

seven months of the past year the total amount of probable collections as Land Revenue in 1873-74 under these data amounts to Rupees 4,50,33,000. It must however be remembered that the collections of the last seven months of 1872-73 were unusually high and that the season of 1873-74 has been unfavourable to Crops. The amount of arrears outstanding at the beginning of the official year was also considerably reduced by the extraordinarily prompt payments made in the past year. The probable collections in 1873-74 cannot therefore be now fixed with any approach to correctness and the Board can only express

a confident hope that the sanctioned estimate of 449 lakhs of Rupees may be realized. The Board however proceed to state such observations as may be necessary on the estimates of the Collectors severally as suggested therein.

4. The Collector of Vellore in closing an estimate of Rs. 2647,800 states that the increased amount is expected from the introduction of the new rates of assessment from next year. The Board however observe that though the result of the new settlement will be to raise the demand still there will probably be extensive relinquishments at first. They therefore consider the Collectors estimate too high and are disposed to

to reduce it to the demand
for the current year or Rs 2,40,000
which considering all the
circumstances is probable
as much as will be realized.
5. The Collector of Gantur should
expect a revenue of Rs 3,80,000 in
1874-75. This sum is made of twenty
two lakhs of Rupees, the average
of the highest revenue realized
within the last five years ex-
cluding the exceptional famine
year 1872-73 in which every
effort was made to
realize the demand.
6. The Collector of Madura
should expect a revenue of Rs 16,00,000 Rupees. This
is Rs 50,000 Rupees more than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
6. The Collector of Madura
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
7. The Collector of Tanjore
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
8. The Collector of Trichinopoly
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
9. The Collector of Coimbatore
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
10. The Collector of Salem should
expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
11. The Collector of Malabar
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
12. The Collector of South Canara
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
13. The Collector of North Canara
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
14. The Collector of Nellore should
expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
15. The Collector of Cuddapah
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
16. The Collector of Kurnool
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
17. The Collector of Bellary
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
18. The Collector of Anantapur
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
19. The Collector of Vizagapatam
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
20. The Collector of Godavari
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
21. The Collector of Kistna
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
22. The Collector of Nellore
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
23. The Collector of Cuddapah
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
24. The Collector of Kurnool
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
25. The Collector of Bellary
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
26. The Collector of Anantapur
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
27. The Collector of Vizagapatam
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
28. The Collector of Godavari
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
29. The Collector of Kistna
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
30. The Collector of Nellore
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
31. The Collector of Cuddapah
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
32. The Collector of Kurnool
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
33. The Collector of Bellary
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
34. The Collector of Anantapur
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
35. The Collector of Vizagapatam
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
36. The Collector of Godavari
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
37. The Collector of Kistna
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
38. The Collector of Nellore
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
39. The Collector of Cuddapah
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
40. The Collector of Kurnool
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
41. The Collector of Bellary
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
42. The Collector of Anantapur
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
43. The Collector of Vizagapatam
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
44. The Collector of Godavari
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
45. The Collector of Kistna
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
46. The Collector of Nellore
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
47. The Collector of Cuddapah
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
48. The Collector of Kurnool
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
49. The Collector of Bellary
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
50. The Collector of Anantapur
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
51. The Collector of Vizagapatam
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
52. The Collector of Godavari
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
53. The Collector of Kistna
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
54. The Collector of Nellore
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
55. The Collector of Cuddapah
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
56. The Collector of Kurnool
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
57. The Collector of Bellary
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
58. The Collector of Anantapur
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
59. The Collector of Vizagapatam
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
60. The Collector of Godavari
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
61. The Collector of Kistna
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
62. The Collector of Nellore
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
63. The Collector of Cuddapah
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
64. The Collector of Kurnool
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
65. The Collector of Bellary
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
66. The Collector of Anantapur
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
67. The Collector of Vizagapatam
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
68. The Collector of Godavari
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
69. The Collector of Kistna
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
70. The Collector of Nellore
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
71. The Collector of Cuddapah
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
72. The Collector of Kurnool
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
73. The Collector of Bellary
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
74. The Collector of Anantapur
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
75. The Collector of Vizagapatam
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
76. The Collector of Godavari
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
77. The Collector of Kistna
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
78. The Collector of Nellore
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
79. The Collector of Cuddapah
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
80. The Collector of Kurnool
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
81. The Collector of Bellary
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
82. The Collector of Anantapur
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
83. The Collector of Vizagapatam
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
84. The Collector of Godavari
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
85. The Collector of Kistna
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
86. The Collector of Nellore
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
87. The Collector of Cuddapah
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
88. The Collector of Kurnool
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
89. The Collector of Bellary
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
90. The Collector of Anantapur
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
91. The Collector of Vizagapatam
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
92. The Collector of Godavari
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
93. The Collector of Kistna
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
94. The Collector of Nellore
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
95. The Collector of Cuddapah
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
96. The Collector of Kurnool
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
97. The Collector of Bellary
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
98. The Collector of Anantapur
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
99. The Collector of Vizagapatam
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.
100. The Collector of Godavari
should expect a revenue of Rs 16,00,000 Rupees less than
the demand for the current year and more than
the average of the last five years excluding 1872-73,
especially as during the last year,
a large amount of arrears was
realized.

estimate was a Cal. Re received to Rs 2300000
but with reference to actuals in 1871-72
the Board think 2250000 will be a
safe estimate. The Commissioner of the
Nilgiris has estimated nearly half
as much again as the sanctioned amount
for the current year with reference to
the increase of revenue which the
anticipates from the transfer of the
Coonoor Valley from Malabar to
that District in accordance with G.O.
dated 15th July 1873. No. 1097. The estimates
of the other Collectors accord more or
less with the actuals of last years and of
the sanctioned amounts for 1873-74 and are accepted

7. The Collectors estimates applying the corrections
noted in paras 4 and 5 supra and in round numbers amount
to Rupees 46,16,000 or in round numbers to 462 lacks of Rupees

8. The actuals of the past ten years are
noted in the margin. The actuals of 1872-73
are extraordinarily high owing to causes
already noted, and the regular estimate
for 1873-74 can only be at present put down
at 44,90,000. The current year will however
undoubtedly be more favorable on the whole.
It will be observed that the
Land Revenue in this Presidency has

1863-64	—	42,91,513
1864-65	—	41,81,382
1865-66	—	42,91,644
1866-67	—	42,32,178
1867-68	—	42,69,201
1868-69	—	40,87,587
1869-70	—	44,58,864
1870-71	—	43,33,269
1871-72	—	44,53,411
1872-73	—	46,84,515
1873-74	—	44,90,000 Estimate
1873-74	—	44,90,000 Regular Estimate

been steadily progressing. Taking
all the facts into consideration, the
Board are disposed to accept the sum
of 452 lakhs of Rupees as the estimate
for 1874-75. This sum of will be
noted in the total of the amounts estimated
by the Collectors after applying the Board's
corrections indicated in the previous
paragraphs. No provision has been
made for the transfer of a portion of
the Land Revenue to Jungle Conservancy
Grants and Free Forest under Government
Order dated 6th December 1872 No. 1648,
as the matter has not yet been referred
for the decision of the Government of
India. It will also be observed that
the amounts now put down for 1874-75
is only exceeded by the actuals of the
last exceptional year.

The

9. The Collectors' Estimate under this head is Rupees 59,43,635 against a sum of Rupees 57,50,000 sanctioned for the current year. The actuals of the past year are Rupees 61,58,492 but it must be remembered that the last triennial leases having expired on 30th June 1872 a large portion of arrears was collected and brought to account in 1872-73. The reason for the enhanced estimate for 1874-75 is that the Collectors of the districts except those noted in the margin have taken the total amount for which the farms have been leased out for the year as the probable collections in 1874-75. The arrears at the beginning of the current year in these districts amounted to Rupees 2,82,710 and the current demand will be about Rs 39,51,300.

Ganjam Vizagapatam Madras Tinnevelly Madura Tanjore North Arcot South Arcot

Deducting

Deducting from the total the probable collections in 1873-74. Rs£ 40,58,751 the probable amount of arrears at the beginning of 1874-75 will be about Rs£ 17,5000 or nearly a lakh of rupees less than at the beginning of the current year.

10. The causes of this Proceedings dated 29th September 1871, ¶ 6, 92, the Board had to observe that the last Triennial Leases fetched many more and that the result was that several Contractors broke down. The present rentals are still higher, and the Board are not disposed to believe that the full demand will be realized. The current years estimate Rs£ 38,24,000 is as large a sum as can be safely adopted for the rented districts and the Board repeat it for 1874-75.

11. In the 5 districts where the exclusive system

system prevails the estimate of the Collectors amounts to Rupees 24,000 or nearly Rs 24000 in excess of the amounts for the current year. In 1872-73 Grand Rupees 28,60,220 included large fragments on account of arrears especially in Madras Town. The Board desire no reduction in the Collectors estimate as the same circumstances will probably cause a similar increase during the ensuing year. Changes in duties & also in the rates will be as safe guards.

12. The Collector of Customs, in reviewing the current years estimate of Rupees 50000 states that the increase has been made with reference to actuals as also the increased sales under Chapter IX Duties. The increase is moderate and will be allowed to stand.

13. The estimate therefore under Receipts and Charges for 1874-75 will be Rupees 28,24,000 as noted in the margin.

Statement also the actuals for 10 years and Gunsum -

Years	Actuals
1863-64	20,87,725
1864-65	20,08,301
1865-66	21,12,805
1866-67	24,71,960
1867-68	20,50,862
1868-69	23,28,270
1869-70	27,00,210
1870-71	28,06,650
1871-72	27,28,050
1872-73	28,60,220

Central Districts 18,24,000
Northern Districts 8,50,000
Madras ——— 1,50,000
28,24,000

14. Sea Customs - The estimate of the Collectors under Sea Customs for 1874-75 will be Rupees 28,60,220 or nearly a lakh in excess both of the actuals of 1872-73 and of the current estimate for the current year. The greater portion of the excess is expected in the Madras Districts. In the last year 1872-73 trade was dull and the receipts under Customs fell below those of the two previous years. The experience of the last 5 months of the current year shows that trade has recovered and the amount already collected

collected, in the whole Presidency in B.1873-74 in excess of the Collections during the corresponding period of the previous year; adding the Collections during the remaining 7 months of 1872-73, the probable Customs revenue in 1873-74 comes to upwards of 29 lakhs. The Collector's estimate is therefore not high and is equal to the highest revenue realized within the last 10 years exceeding the year 1871-72. The Board do not therefore see to accept the Collector's estimate and may accordingly take Rs 28,60,000 as the revenue under the estimate for 1874-75.

Land Customs

15. The revenue under this head is estimated by the Collector at Rs 1,92,000 which though nearly 1000 Rupees in excess of the Collections during the year is almost equal to the actuals of

Years	Actuals Rs
1863-64	20,11,606
1864-65	22,87,32
1865-66	23,41,206
1866-67	22,11,18
1867-68	20,21,874
1868-69	25,480
1869-70	176,78,8
1870-71	182,128
1871-72	204,223
1872-73	208,119

of 1872-73 and to the probable actuals of the current year. The Collector's Estimate will therefore be adopted but it is proved moderate at Rupees 192,000

16. The total Customs Revenue therefore for

Sea Customs Rs	28,60,000
Land Customs —	1,92,000
	30,52,000

1874-75 will be Rs 30,52,000

as detailed in the margin.

Salt

17. The Collector estimate the receipts under this head at Rupees 136,44,595 which is 10 lakhs above the Sanctioned Establishment for the current year and 8 lakhs above the actuals of 1872-73. The highest revenue yet realized from this source was in 1871-72 and was only 130,78,000 Rs

The

The Estimates of the Collectors are very
Gunjam, Vizagapatam
Chingleput, Tinnevelly
and South Canara
liable to the
Deficiency
generally speaking
fatal.

In Gunjam the Collector believes he
the revenue at Rupees 16,00,000 will fall
short 3 lakhs, whereas the ordinary
Collections of the District. The Collector
bases his calculations on the average
Collections during 1872-73, which
produced, from the arrears of the former
which
five months, under Excise and Stamps
during the corresponding period of
the preceding year by Rupees 1,64,000
and those of the last twelve months
of the last year, with arrears balance
Rupees 15,58,000. The seasons have
been exceptionally favourable throughout
the Presidency, since the commencement of the current official
year

year for the salt traffic; and these
seasons have been the causes of the
increased sales. The Board do not
think it safe to estimate very sanguine
ly above Rupees 14,50,000 for 1874-75, which
exceeds the receipts of 1872-73 by
Rupees 3-6,000. Even if the sales to the
traders of Central Provinces should fall
somewhat, which is not very likely
to happen, there will be an increased
consumption in the Districts adjoining
the chief manufacturing and rock
salt in the District. The probable
Collections

collections in 1873-74 are Rupees 1,15,000 and the use of earth salt has already been considerably checked, and should affect the Estimate for the current years as well as for 1874-75. The Board therefore are not prepared to adopt a higher figure than 4,50,000 as the Estimate for 1874-75 for the Vizagapatam District.

20. The increase of 80000 Rupees shown the Estimate of the current year in the Godavery District is due to the opening of new works and is counterbalanced by any estimated decrease of 30000 in Kistna on account of transfer of trade. The Board do not consider it safe to raise the Godavery Estimate by more than 25,000 Rupees, leaving the Kistna Estimate of Rs 120000 undisturbed. The Godavery Estimate will therefore be Rupees 6,05,000.

21. In Chingleput the Estimated collections on account of Salt in 1874-75 are entered as Rupees 26,00,030 which is about 30000 Rupees above the actuals of 1872-73 and about 1,40,000 Rupees over the Sanctioned Estimate for the current year. The Collector bases his Estimate upon the average of the last 3 years without making due allowance for the fact that the facilities afforded by the Railway for the carriage of Sea-Salt from Negapatam to the inland markets of Salem and Coimbatore, have already begun to tell upon the sales of Chingleput, which but for the sudden failure of stock at Negapatam and some other Stations of the Sea-Shore District during the last 3 months of the last Official Year, would not have exceeded 25 Lakhs at the least in 1872-73. The stock at Negapatam has since been replenished and manufacture is being vigorously pushed on in Tanjore. It must therefore be anticipated that unless the manufacturing season is peculiarly disastrous to the manufacture of

of Tanjore Salt, the Salt revenue of Chingleput cannot much exceed 25 Lakhs of Rupees. This amount will therefore be adopted.

22. In Tinnevelly the Collector expects a revenue of 13,26,000 under this head in 1874-75. The amount is in excess both of the actuals of 1872-73 and of the sanctioned amount for the current year by about 2,50,000 Rupees. This increase is expected to be caused by the Taxation proposed, which will be afforded to the traffic from the opening of the Railway from Trichinopoly to Tuticorin. The Board do not think upon this cause having much effect in 1874-75: in any case the increase in the demand would be confined to the Northern districts of the Province, for it is very doubtful, from the heavy rains seriously impeded the salt traffic, and on consequence of the peculiarly depressed state of the Coffee market the sales fell off. Office have therefore raised this Estimate above the actuals of 1872-73 by

28. The Collectors of South Canara state that during the last few years there was considerable encroachments on private accounts, the heavy rains seriously impeded the salt traffic, and on consequence of the peculiarly depressed state of the Coffee market the sales fell off. Office have therefore raised this Estimate above the actuals of 1872-73 by

...ridicated the said Revenue
... estimated by the Collectors
... and approved of by the
Board at which he Rs 12,93,205 as
said Revenue December Rs 12,93,000.

Stamps.

26. Under Stamps the
Estimates of the Collectors
amounts to Rs 44,4,180 or
Rs 182154 above the actuals
of 1872-73 but Rs 270,320 below
the sanctioned Estimate for
1873-74 which has been revised
by the Government of India
& a very high amount which is
the probable actual for the
current year amounting to
Rs 4,31,944

27 Under "non-judicial
Stamps the Collectors
Estimate 1,92,260 Rs, but
with reference to the increased
Revenue expected from
Customs and the consequent
increase

Increase of Rs 2,00,000 the Estimate
of the actuals of 1872-73 is still
fixed by Government Low than the
Amount now realized for the
Present year. The increase
from the Estimate is explained
by the Collector as arising from
the Stamps issued on the
Custom Receipts. The Collectors
of Bombay and Bellary however
do not see any reason to anticipate
their Estimates with reference to
the additions to the Stamps
Revenue. The Board would see
no reason for the total Estimate for

for the Presidency under this head to Rs 2,00,000.

29 On the whole therefore the Estimate for 1874-75 on account of Stamp Revenue will be Rs 45,50,000 as detailed in the margin.

30. The subjoined Abstract exhibits the progress made in the Collections in the first five months of the current year compared with those of the corresponding period of 1872-73.

Items	Collections in the first five months of 1872-73	Collections in the first five months of 1873-74	Difference
Land Revenue	1,96,18,832	1,78,00,027	— 18,61,806
Excise on Spirits & Drugs	25,74,080	25,08,091	— 65,989
Assessed Taxes	2,05,989	34,924	— 1,71,065
Sea Customs	11,06,017	12,89,398	+ 1,83,381
Land Customs	91,710	89,206	— 2,504
Salt	4,75,340	4,90,582	+ 32,242
Stamps { General	8,32,605	7,52,979	+ 45,484
Stamps { Court Fees	9,84,848	11,08,958	+ 45,484

The decrease in the Land Revenue Collections is due partly to the Assignments made in the last week of March 1872 having been brought to account early in 1872-73 while there were few Land credits at the beginning of this year and partly to the arrears which were picked up during at the beginning of the current Fasli having been much less than in the Fasli in consequence of which the arrear Collections in the present year fell off. Under "Excise on Spirits & Drugs" the decrease is attributable to the progress Collections of outstanding recoverable balances from the renters last year at the termination of their leases Expired on the 30th June 1872.

The decrease under "Assessed Taxes" is due to the abolition of the Income tax levied from the beginning of the current year, and the small amount Exhibited as Collections is merely

Stamps { General 1,50,000 / Court fees 2,90,000 } 4,50,000.

Arrears and Outturns in Fasli 1282 } 38,21,687
of 1872-73

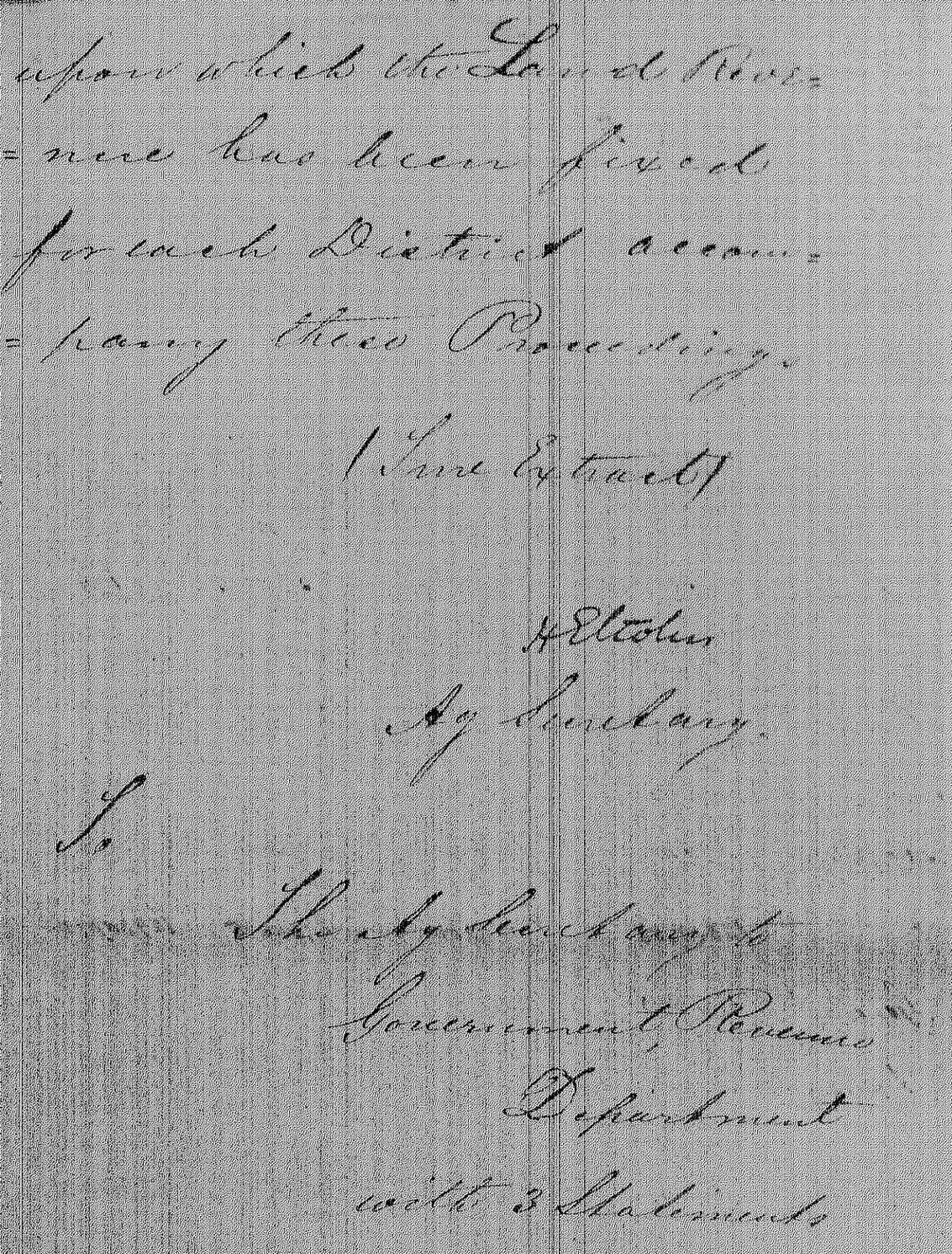
Do 1873-74 25,17,295

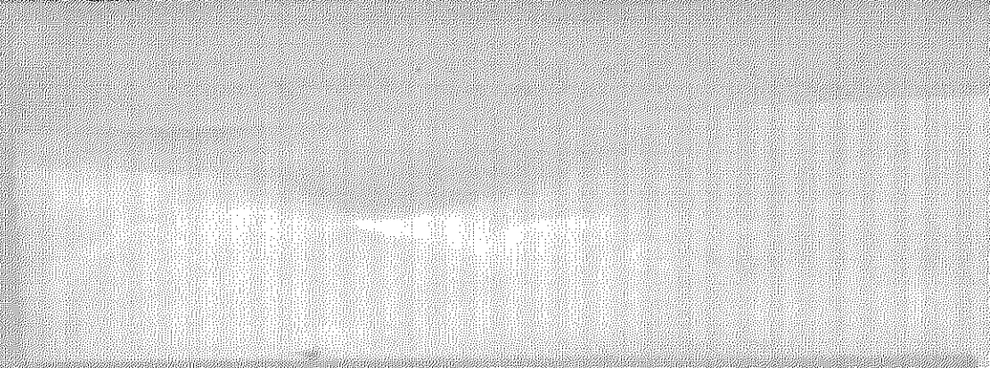
merely an account of outstand=
=ing arrears of previous years
The increased receipts under
"customs" is due to increase
of trade during the current
year and under Stamps is
accribed in some measure
to increased litigations in
few districts and partly to
the operations of the new rules
under which Process Fees
are collected in Stamps.
The Salt Sales have increased
by about £2,000, in consequence
of the dry weather the year
which in advance of the
districts affords greater
facilities for traffic.

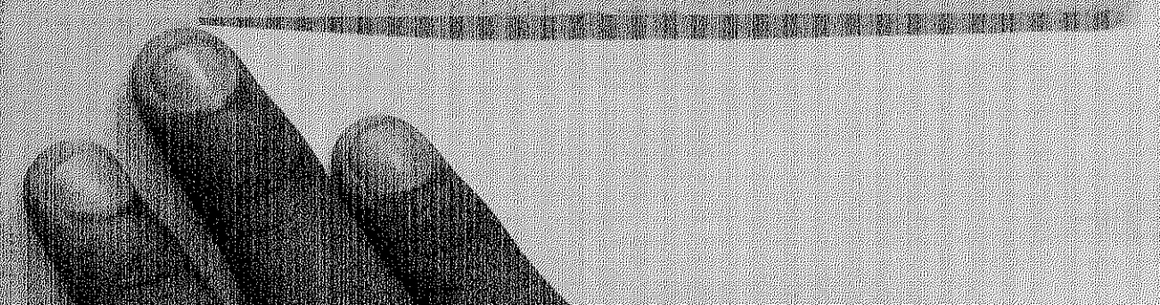
31. The annual Statement
showing in one view the
Collections & Decisions under
each head, and the
number of the Board's Secre=
=tary thereof, examined with

	Estimate for 1874-75	Revised Estimate for 1874-75	Actual Receipts for 1874-75	Estimate for 1875-76
	£.	£.	£.	£.
Land Revenue	4,895,435	4,900,000	4,851,607	4,851,000
Provincial Rates	6,068,632	5,700,000	5,743,165	5,824,000
Medical Fees	102,870	80,000	"	"
Fee Farms	278,085	271,000	284,230	286,000
Land Customs	196,667	150,000	182,548	182,000
Salt	12,809,654	12,500,000	12,644,515	12,834,000
Stamps: General	1,241,853	1,202,000	1,202,360	1,250,000
Stamps: Court Fees	2,533,118	2,806,000	2,765,620	2,800,000
Total	28,128,288	28,009,000	27,873,045	28,227,000

32. The annual Statement
showing the Collections,
receipts and charges of Salt in
the Years ended 31st March 1875
with Explanatory Memo=
=randa showing the Grounds for







fp 6 Dec/72 No. 36-37
– 28 Mar/73 – 158-63
– 25 July/73 – 164 Mass
– 28 Dec – 249-53
– 14 Aug 1873 – 164-5

Statement shewing the grounds on which the Estimates of Land Revenue Collections for 1874-75 were fixed.

Districts	I. Land Revenue Actuals 1872-73	Estimates 1873-74	1874-75	Remarks.
Tanjore	11,42,327	11,62,000	11,00,000	Estimate fixed with reference to last actuals
Trichinopoly	14,14,147	13,92,000	13,95,000	Do
Madura	39,00,912	40,14,000	39,40,000	Do
Kistna	37,60,940	37,13,000	36,54,000	The decrease is expected from the introduction of the new rate of Settlement.
Nellore	20,62,739	24,59,000	24,59,000	Fixed with reference to last actuals.
Cuddapah	19,81,272	18,57,000	18,76,000	Do
Bellary	26,97,098	26,99,000	25,88,000	Do
Kurnool	14,58,411	14,66,000	14,77,000	Do
Madras	74,463	91,000	75,000	The decrease is due to the Collector having arranged for the collection of all outstanding arrears before the end of the current Fasli. The current demand therefore for one year is smaller.
Chingleput	18,28,507	16,86,000	17,00,000	Fixed with reference to last Estimate.
South Arcot	27,72,561	26,40,000	26,88,000	Do
South Arcot	30,99,748	33,12,000	31,50,000	Fixed with reference to the actuals of 1872-73, the arrear collections in 1872-73 having been unusually large.
Tanjore	42,57,069	41,15,000	41,50,000	Fixed with reference to last actuals.
Trichinopoly	15,49,942	15,36,000	15,38,000	Do
Madura	26,28,979	22,59,000	22,60,000	Fixed with reference to the actuals of 1872-73, excluding the large payment of arrears by the Ramnad Zemindar.
Tinnevelly	27,58,665	28,11,000	28,88,000	Fixed with reference to last actuals.
Coimbatore	27,98,879	26,10,000	26,10,000	Regarded as remarks.
Nilgiris	30,438	25,000	35,000	The increase over the amounts of the Estimate is expected from the increase of Territorial jurisdiction under G.O. of 15th May 1873, and 1877.
Salem	21,81,091	22,80,000	22,47,000	Fixed with reference to last actuals.
North Canara	12,50,261	12,55,000	12,50,000	Do
Malabar	19,20,193	19,07,000	19,10,000	Do
Total	46,84,482	44,90,000	45,67,000	

Revenue Board Office
Madras.
11 October 1873.

H Elton
Actg Secretary

Statement shewing the Estimated receipts and sales of Madras Abkarie Revenue for 1874-75.

Estimates for 1874-75.

Districts	Quantity of Toddy to be drawn and sold	Estimated Sale Jumma 1874-75.	Quantity of Toddy to be drawn and sold	Estimated Sale Jumma 1874-75.	Increase or decrease of Jumma Estimate 1874-75 as compared with Revised Estimate 1873-74.	
	Gallons.	Rupees.	Gallons.	Rupees.	Increase.	Decrease.
1	2	3	4	5	6	7
Ganjam	809514	810300	1709514	815300	1000	32724	857024	855490
Vizagapatam	285391	305000	680391	320000	60000	15000	315000	305391
Godavery	249342	290000	607342	330000	60000	20000	350000	257342
Kistna	852827	735000	1457827	900000	120000	30000	930000	827827
Nellore	923850	584000	1807850	958000	127000	10450	974450	833400
Chingleput	2001855	2500000	4501855	1652862	260000	92393	1745255	2755800
South Arcot	600200	600000	1200200	838087	650000	22450	885547	2204653
Salem	278942	1320000	1598942	811925	1439800	15000	2278725	779883
Coimbatore	284480	400000	684480	271000	542000	13550	826550	142070
Tinnevelly	426061	840000	1266061	690000	1624000	12500	2326500	570439
South Canara	309410	279000	588410	345000	630000	12681	987681	299271
Malabar	341280	620000	961280	579950	1159900	447	1740297	380983
Total	6345512	9620300	15965812	7399124	10681200	297465	18080789	8284023

Revenue Board Office
Madras
11 October 1873

Actg Secretary

Enclosure

No 3
3232/73

Selections from
Proceedings of the
Board of Revenue
dated 11th Octr 1873
& the Govt Secretary to
Government & Rev. Dept.

Selections from Proceedings
of the Esteemed Receipts &
Sales of Sett[lement] in the
Several Districts for
1874-75.

Rev. Dept.
No 1380
Proceedings of the Madras Government
dated the 9th December 1873.
Read the following Pro-
ceedings of the Board of Revenue

Reference and certain
Miscellaneous Charges Bags
Estimate of Revenue and
Receipts for 1874-75

dated 11th October 1873, No 2082.

With the Proceedings
above recorded the Board of
Revenue submit the Budget
Estimate of Revenue and
Receipts for 1874-75.

2. The Board's estimate
of Rupees 452 lacs under Land
has been
Revenue in Excess
may be some large underfated.
The Collectors estimates but the
Collectors estimates have
been carefully scrutinized
and revised by the Board,
the

the Government will not
reduce it. The unprecedentedly
large Revenue of 1872/73 was
due to exceptional causes as
already explained to the Govern-
ment of India in the Secretary
Secretary Daly's letter dated
the 1st August 1873 No 849 and
the Govt entertained serious
apprehension as to
the realization of the estimate
of Rs 4,49 lacs for the current
year. The actual collection
during the first six months
of the year amounted to
Rs 1,84,81,938 and a state-
ment of the average of the collec-
tion of the Excise Revenue for the
three years ending the 31st March
1873 and the first six months
of the current year is annexed
hereto. The Board will keep
the matter carefully in view
and if necessary submit
a further report.

Excise Revenue of Bengal

Actuals of 1872-73	Rs 1,84,81,938
Estimate for 1873-74	Rs 3,49,000
Do. Actuals for 6 months	Rs 1,84,81,000

Letter dt 16th Aug 1873
No 849

I have the honour to be
Sir
Your most obedient servant
[illegible]
Secretary to the Board of Revenue

The Secretary to the Government of Bengal
Financial Department

drawn to para 39 of the
Rpt of Govt dated 1st May
1872. Pa 712, and they are
requested to warn the Collrs
in time not to allow
the heads of the revenue
to fall on arrears, and
to direct them strictly
to enforce the terms of the
Leases, so that when the
Leases expire the securities
lodged may be sufficient
to cover the accumulated
balance.

4th The Board estimate
the Revenue under Customs
at Rs 30,52,000 Rs 28,61,000 +
under Sea Customs and
Rs 19,2000 under Land
Customs. They propose
that under the former of
these classes there may be
an increase of Rs 1,93,381 on
the receipts of the collections during
the same period of 1871-72 and the

(^ Can this have been so frequently
be cause litterati of
Rates arise

Customs.

Estimate for 1873-74. Collections 1872-73.

Sea Customs Rs 30,52,000 Rs 28,61,000

Land Rs 19,2000 Rs 19,2000

Salt Rs 1,50,000 Rs 1,50,000

Opium Rs 1,50,000 Rs 1,50,000

Abkaree Rs 1,50,000 Rs 1,50,000

Stamps Rs 1,50,000 Rs 1,50,000

Total Rs 56,03,000 Rs 53,12,000

the Estimate corresponds
very nearly with the average
of the total collections of
the last three years. The
estimate under Land Rs
Customs 19,2000 is raised to
Rs 19,2000. The
total estimate under
Customs is raised to
Rs 56,03,000.

5th The Board reduce the
Estimate of the Collection
under Salt from Rs
1,50,000 to Rs 1,20,0000. the
Estimate of 1873-74 remains
Rs 1,50,000 and the
average of the last three
years is Rs 1,23,0000. The
Estimate of 1873-74 appears
to be fairly moderate of
anticipated stock and
receipts of the Customs
Districts and the Revenue

Salt

Revenues ordered the above
heads amounted to the sum
as follows viz the undermen-
tioned.

Revenue	Estimated of 1872/73 Rs	Estimated for 1873/74 Rs	Estimated for 1874/75 Rs
Land Revenue	4,08,84,482	4,49,00,000	4,52,00,000
Excise on Spirits & Drugs	6,18,422	5,50,000	5,75,000
Stamps	2,22,152	2,95,000	3,00,000
Forest	12,80,574	12,60,000	13,00,000
Assessed Taxes	17,31,553	18,52,000	17,50,000
Tribute (Cash Peshcush)	25,22,925	25,06,000	25,00,000
Total	73,06,128	70,9,48,000	71,63,00,000

6 acct Revenue Circle Budget
14 Board of Revenue Sec. 10 Dec. 73
5 Fair Copies

No. 110. Read the following Proceedings of the Board of Revenue, dated 15th November 1872, No. 2,209, Forest No. 11.

Read the following letter from Lieutenant-Colonel H. R. MORGAN, Officiating Inspector of Forests, to the Secretary to the Board of Revenue, dated Ootacamund, 14th September 1872, No. 1,449 :—

AGREEABLY to paragraph 7 of the Proceedings of the Board of Revenue, dated 20th May 1871, No. 2,097, I have the honour to forward herewith (1) Abstract Statement of Revenue, (2) Expenditure, (3) Salaries and Travelling Allowances, (4) Contingencies, and (5) Stock of timber of the Forest Department for the official year 1871-72. These statements have been compiled from the registers proposed by the Board and approved by Government in their Proceedings, dated 19th June 1871, No. 1,087.

2. *Statement A, showing the Amount of Revenue received into the Treasury and the Value of Timber supplied to Department of Public Works.*—Statement A represents the actual amount of revenue received into the public treasury by sale of timber stored in Government depôts and by collection of seigniorage on jungle-wood, etc., removed from the forest by merchants and others under the license system. It also includes the value of the timber supplied to the Department of Public Works and to other Public Departments. The income thus credited in the Forest Accounts has been verified by the Deputy-Collectors in charge of the several public treasuries, as will be observed from the references attached thereto. Whilst the value of the timber supplied to the Department of Public Works was likewise verified by the Controller of Public Works Accounts, quarterly returns were rendered to that officer from the Central Forest Office for that purpose, and corresponding returns were also furnished to the Account-General to enable that officer to incorporate the figures in his territorial books. It will be thus seen that the amount credited in the Treasury Accounts is ... ... Rs 3,34,565 14 4

whilst that exhibited in the Forest Accounts on account of the timber supplied to Public Departments is ... ... ,, 84,316 12 2

4,18,882 10 6

which leaves a deficiency* of Rs. 31,117 in the Regular Budget-estimate of the department for the official year under review, though the estimate was reduced from Rs. 4,95,000 to Rs. 4,50,000 as explained by the Conservator of

* 4,50,000
4,18,882
31,117

Forests in paragraph 5 of his letter, No. 485, dated 18th September 1871, to the address of the Accountant-General, and which is recorded in G. O., dated 25th October 1871, No. 1,858. The cause of the deficiency is partly due to the dull state of the market, whereby the full estimated amount for the ranges noted in the margin has not been realized, and partly to the diminution of revenue in the Gumsoor and Sirada, Kurnool, Satimungalum, and Bolumpatty forests, and this is attributable to the grant of free licenses to the ryots for portions of the forests which are under the direct management of the Special Conservancy Department. Had small scrub jungles adjacent to villages been assigned to the village community on the distinct understanding that every care should be bestowed on their conservancy, that they should draw their supplies from these only for domestic purposes but not for sale, and that villagers entering forests under the direct management of the Special Department should pay the usual seigniorage upon each kind of timber, the revenue of the department would not have suffered to any appreciable extent. The village community would have endeavoured to watch over their own interests and the preservation of the tracts allotted to them. Under the present system, reckless felling is carried on under cover of free passes, as the ryots do not care from what source they draw their supplies; should this destruction continue any longer, the valuable forests now under conservancy will soon disappear.

Annamalli, Mudumallai Wynad, and Nellumbore.

3. *Statement B. Expenditure under A, "Conservancy and Working."*—This document was compiled from the details of the classified items of charges under "A, Conservancy and Working" maintained in Register B. The particulars of the expenditure were examined in the Central Forest Office on bills furnished by the officers of the department together with the vouchers attached thereto in support of the charges. The bills were afterwards forwarded to the Accountant-General retaining the vouchers below Rs. 100 each duly cancelled agreeably to Circular, No. 52, dated 17th January 1871, issued by that officer, who holds the controlling authority strictly responsible for the correct audit of the vouchers. The Accountant-General admits the expenditure incurred against the sums drawn from the treasury on the letters of credit issued by him in compliance with the quarterly estimate of funds required for forest operations, submitted by the Conservator of Forests agreeably to the rules laid down by Government in G.O., dated 25th February 1869, No. 404. The total sum of Rs. 1,94,814-4-11 entered in Statement B can be thus passed by the Board of Revenue.

4. *Statement C. Salaries, Travelling Allowances, and Contingencies.*—This return embraces the salaries and travelling allowances drawn by the officers and subordinates of the department during the official year under report. The bills relating to these charges were presented to the treasury officers for payment who forwarded them, together with their treasury accounts, to the Accountant-General for post audit, whilst an abstract was submitted by forest officers to the Central Office, after examining that document with the sanctioned scale of establishment kept in the Central Office the expenditure was posted in Register C. As regards office contingencies, the bills undergo careful scrutiny in the Central Forest Office, after which they are transmitted to the Accountant-General to enable him

Proceedings of the Madras Government, Revenue Department, 9th December 1873.

to adjust the amount against the advances drawn from the treasury on abstracts in accordance with the course of procedure proposed* by that officer in the payment and adjustment of office contingencies. The expenditure under this head of service can thus be admitted by the Board of Revenue. There is, however, a saving of Rupees 14,287 in the Budget-estimate. This is attributable to the appointment of a 1st-class Travelling Deputy-Conservator (on Rupees 800+150 per mensem) not having been filled up during the year under review, as well as to savings having been effected from the pay of two 2nd-class and one 3rd-class Deputy-Conservators who have been absent on sick leave in Europe, but the pay of one of the former appointments has been reduced to that of a 3rd-class Deputy-Conservator agreeably to G. O., No. 212, dated 1st February 1872.

* Approved by Government in G. O., dated 29th June 1865, No. 321.

5. *Statement D. Amount drawn for Forest operations from the Public Treasury.*—The original estimate under "A, Conservancy and Working" has been reduced from Rupees 2,14,500 to Rupees 2,00,000, as stated by the Conservator of Forests in his letter to the address of the Accountant-General, dated 18th September 1871, No. 485, recorded in G. O., dated 25th October 1871, No. 1,858; the latter amount has accordingly been exhibited in this return. The total sum drawn for forest operations during the year under report calls for no remark as it does not exceed the revised estimate.

6. The monthly Account Current together with the bills for working charges and office contingencies were examined with the registers above described and submitted to the Accountant-General to whom the annual accounts of the department were also rendered for transmission to the Comptroller-General of Accounts immediately after the close of the past official year.

7. *Statement E. Stock of Timber collected in Depots and that sold to the Public, etc.*—The average cubical contents as given against the value of timber felled and transported, as well as the difference in the rate between the stock originally estimated and that sold during the year under report. The timber stored in the several forest depots was estimated at the rate existing at the close of the official year 1870-71; as the market rate constantly fluctuates, it was found desirable to reduce the value of the timber stored in the Forest depots noted in the margin, but the measures suggested by the Conservator of Forests and approved by Government in their Proceedings, dated 22nd June 1872, No. 962, regarding the valuation of timber from the commencement of the current official year will be found to work well in future.

Coimbatore.	Seegoor and Suttimungalum.
Kurnool.	Wynaad.
South Arcot.	South Canara.
Mudumallai.	

Financial Results for 1871-72.

Districts.	Forests.	Receipts by Sale of Timber and Seigniorage.	Value of Timber supplied to Department Public Works and other Departments.	Total.	Disbursements including the Cost of Establishments.	Balance in favour of Government.	Excess of Expenditure over Receipts.	Estimated Value of Timber in Depôts.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam	Golcondah	256	.....	256	757	.....	501	.....
Ganjam	Gumsur and Surada	3,884	426	4,310	3,188	1,172	.....	831
	Kurnool	33,594	.....	33,594	7,311	26,283	.....	958
	Cuddapah	55,330	.....	55,330	19,560	35,770	.....	8,910
	Bellary and Cuddapah	.....	.....	.....	3,025	.....	3,025	.....
	North Arcot	16,442	.....	16,442	15,342	1,100	.....	4,388
	Salem	74,495	1,008	75,503	17,321	58,182	.....	2,807
	South Arcot	4,821	.....	4,821	5,795	.....	974	1,364
	Madura	14,658	.....	14,658	11,960	2,698	.....	10,733
	Tinnevelly	19,555	455	19,988	24,576	.....	4,588	15,955
	Trichinopoly	.....	.....	.....	9,132	.....	9,132	.....
Coimbatore	Anamallai	3,355	63,462	66,817	38,140	18,677	.....	1,37,572
	Bolamputty and Chenat Nair ...	6,119	1,519	7,638	9,751	.....	2,113	5,126
	Seegoor and Suttimungalum ...	21,827	.....	21,827	8,919	12,908	.....	8,487
	Bhowany	16,403	.....	16,403	20,591	.....	4,188	10,282
	Callegal	18,019	.....	18,019	11,274	6,745	.....	7,951
	Mettapalayum	214	.....	214	146	68	.....	.....
Nilgiris	Mudumallai	6,660	14,868	21,528	44,521	.....	22,993	1,35,322
Malabar	Wynaad	371	1,466	1,837	10,519	.....	8,682	29,024
	Nellumboor	8,509	.....	8,509	27,589	.....	19,080	30,266
	South Canara	30,157	11,052	41,189	26,112	15,077	.....	25,706
	Total ...	3,34,567	84,316	4,18,883	3,15,429	1,78,080	75,226	4,35,632
Deduct—								
Pay of Conservator and of his Establishment		.....	.....	.....	30,288			
Excess of expenditure over receipts...		.....	.....	.....	75,226			
						1,05,514	Deduct estimated timber in hand on 31st March 1871	
						72,166		
Add difference in the value of timber between the stock of 1870-71 and 1871-72					.....	4,935		4,30,697
	Net Profit to Government				...	78,101		4,935

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Enclosures Nos. 1 to 5.—Statements.

WITH the foregoing letter the Officiating Inspector of Forests forwards the accounts of his department for the Year 1871-72 prepared in the forms prescribed by the Board and sanctioned by Government in their Order, dated 14th June 1871, No. 1,087.

2. The subjoined statement exhibits the financial results of the several forests in 1871-72 in comparison with those of the previous year :—

Districts.	Forests.	Receipts.			Charges.			Balance in favour of Government.		
		1870-71.	1871-72.	Increase.	1870-71.	1871-72.	Increase.	1870-71.	1871-72.	Increase.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam	Golcondah	2,267	256	.....	4,810	757	.....	.....	.....	.....
Ganjam	Gumsur and Surada	4,184	3,884	.....	5,004	3,188	.....	.....	.....	.....
	Kurnool	27,105	33,594	6,489	7,277	7,311	34	19,828	26,283	6,455
	Cuddapah	11,271	55,330	44,059	4,711	19,560	14,849	6,560	35,770	29,210
	Bellary and Cuddapah	6,000	.....	.....	2,000	3,025	1,025	4,000	.....	.....
	North Arcot	14,188	16,442	2,254	11,188	15,342	4,154	3,000	1,100	.....
	Salem	61,240	74,495	13,255	15,240	17,321	2,081	46,000	58,182	12,182
	South Arcot	4,821	4,821	.....	5,795	5,795	.....	.....	.....	974
	Madura	14,658	14,658	.....	11,960	11,960	.....	2,698	2,698	.....
	Tinnevelly	19,555	19,555	.....	24,576	24,576	.....	.....	.....	4,588
	Trichinopoly	9,132	.....	.....	9,132	9,132	.....	.....	.....	9,132
Coimbatore	Anamallai	38,140	3,355	.....	38,140	38,140	.....	.....	18,677	.....
	Bolamputty and Chenat Nair ...	7,751	6,119	.....	9,751	9,751	.....	.....	.....	2,113
	Seegoor and Suttimungalum ...	21,827	21,827	.....	8,919	8,919	.....	12,908	12,908	.....
	Bhowany	16,403	16,403	.....	20,591	20,591	.....	.....	.....	4,188
	Callegal	18,019	18,019	.....	11,274	11,274	.....	6,745	6,745	.....
	Mettapalayum	214	214	.....	146	146	.....	68	68	.....
Nilgiris	Mudumallai	6,660	6,660	.....	44,521	44,521	.....	.....	.....	22,993
Malabar	Wynaad	371	371	.....	10,519	10,519	.....	.....	.....	8,682
	Nellumboor	8,509	8,509	.....	27,589	27,589	.....	.....	.....	19,080
	South Canara	30,157	30,157	.....	26,112	26,112	.....	15,077	15,077	.....
	Total ...	3,01,671	3,34,567	32,896	2,87,464	3,15,429	27,965	14,207	1,78,080	1,63,873
Deduct—										
Pay of Conservator and of his Establishment		.....	.....	.....	30,288	30,288	.....	.....	.....	.....
Excess of expenditure over receipts...		.....	.....	.....	75,226	75,226	.....	.....	.....	.....
									1,05,514	
									72,166	
Add difference in the value of timber between the stock of 1870-71 and 1871-72					.....	.....	.....	.....	4,935	
	Net Profit to Government				...	...	...	...	78,101	

3. The gross receipts, including the value of timber supplied to Public Departments, during the year under review, compare favourably with those of the previous year, but show a falling off to the extent of Rupees 34,000 with the Budget-estimate. The Officiating Inspector explains this partly to the dull state of the market and partly to the system occasioned by the Board of Revenue's recent reforms for letting wood from plantations of forests under the direct management of the Forest Department. The Board have called upon Conservators, Collectors to report whether the rules in their districts in the issue and indiscriminate manner described by the Inspector of Forests, and first orders will be passed on this subject on the receipt of their replies.

4. The charges of 1871-72 exceed those of the year preceding by Rupees 48,769. The increase in the working charges is partly accounted for by the increase in the receipts, and it is also partly due to the extensive planting carried on during the year under review. The increase under establishment and contingencies is owing to the appointment of three additional Assistant Conservators during the year for the charge of the Railway Fuel Plantations.

	1871-72.	1870-71.
Conservancy and working charges	1,94,814	1,58,866
Establishment and contingencies	1,50,903	1,38,082
Total ...	3,45,717	2,96,948

5. The value at the selling price of timber in stock at the close of the year was Rupees 4,3[illegible],600. Deducting from this the value of the stock which remained on hand at the commencement of the year, the net value of the timber added to the stock during the year is found to be Rupees 4,900. Adding this to the net receipts, the profit on the year's transactions amounts to Rupees 78,100.

	Rs.
Receipts	4,18,900
Deduct disbursements	3,45,700
	73,200
Timber added to the stock	4,000
Total ...	78,100

6. There are a few differences between the accounts furnished by the Inspector of Forests and the certificates of receipts and disbursements given by Collectors. The Assistant Conservator of Forests in charge of the Central Office, who is now under the orders of the Board, has satisfactorily explained the causes for the several differences, excepting the two items noted in the margin, which the Inspector of Forests and the Collector of Malabar will be requested to explain.

		Discrepancies on account of Board Receipts and Disbursements.	
		As per Inspector's Accounts.	As per Collector's Accounts.
Malabar	Wynaad ...	5,034	5,015
	Nellumbur.	8,447	8,281

No. 1381. ORDER THEREON, 9th December 1873, No. 1,381.

Forests, No. 8.

RECORDED, with reference to the Proceedings of Government, dated 27th October 1873, No. 1,104.

2. Under the present organization of the Forest Department, the submission of this separate annual report by the Board is unnecessary.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue.

Lsd. E. H. Bamberam.

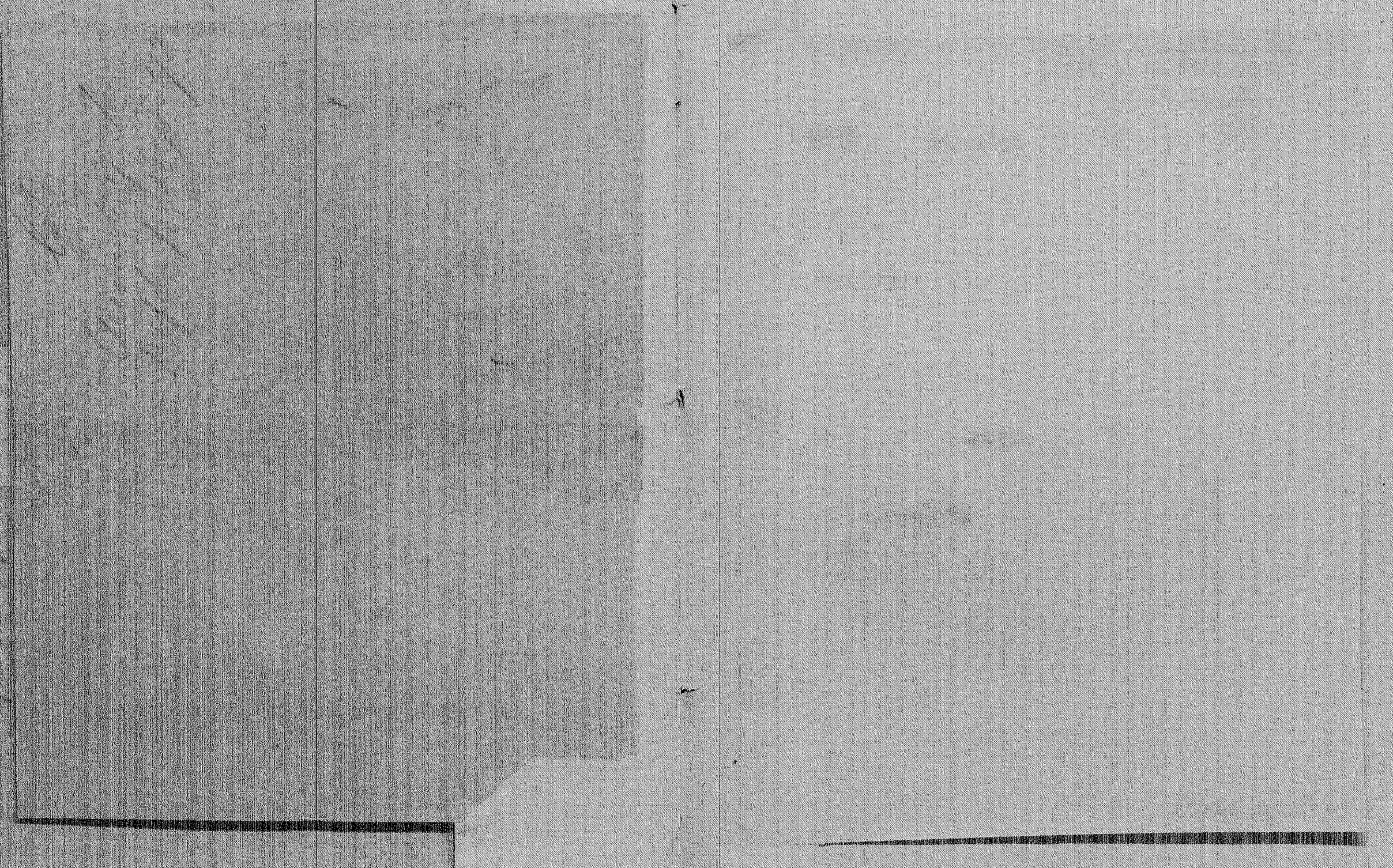
Revenue Department.

No. 1381

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 9th December 1873.

Read the following Proceedings of the Board of Revenue



Forwarded 1872. Oct 6

Board of Revenue,

MADRAS.

B. 3876

PROCEEDINGS, 15TH NOVEMBER 1872, No. 2,209.

Encl. 5

Received

NOVEMBER.

Forest No. 11.

Accounts of Forest Department—for 1871-72, reviewed and submitted to Government.—Inspector of Forests and Collector of Malabar requested to explain certain items on account of establishments and contingencies.

Report of Postal Statistics.

REVENUE.