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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue. DEPARTMENT

G.O. No. 1509 Press
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Dated 5.12-1874 ~~196~~ .

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No. 72. Read the following Proceedings of the Board of Revenue, dated 17th October 1874, No. 3,024:—

THE Board resolve to submit to Government the Imperial Budget of Receipts for 1875-76, with the following observations.

2. LAND REVENUE.—The current year's sanctioned estimate under this head is Rupees 452,00,000, but the whole of that amount is not likely to be realized. The collections within the first five months of the year have been Rs. 175,06,000, and supposing that the collections in the remaining seven months will be the same as those during the same period of the past year, the probable collections in 1874-75 will amount to Rs. 441,73,000; but this estimate requires correction for the fact that the collections during the last seven months of 1873-74 in the districts of Chingleput, North Arcot, South Arcot and Trichinopoly were unusually small owing to a bad season. (In Tinnevelly the season though bad did not affect collections). Taking therefore for those districts the collections of the last seven months of 1872-73, instead of those of 1873-74, the probable collections of 1874-75 will amount to Rs. 447,54,000, which the Board will adopt as the regular estimate for that year.

	First five months' collections.	Last seven months' collections.
	RS.	RS.
1869-70 ...	180,53,000	217,06,000
1870-71 ...	181,33,000	258,01,000
1871-72 ...	191,71,000	251,82,000
1872-73 ...	196,62,000	272,23,000
1873-74 ...	178,00,000	266,67,000
1874-75 ...	175,06,000	.....

	Last seven months of 1873-74.	Last seven months of 1872-73.
	RS.	RS.
Chingleput ...	7,16,000	7,40,000
North Arcot...	13,27,000	13,59,000
South Arcot ..	19,29,000	23,49,000
Trichinopoly...	9,75,000	10,80,000
Total...	49,47,000	55,28,000

3. The Collectors' estimate for 1875-76 amounts to Rupees 449,18,000, which the Board think may be raised to Rupees 451,41,000.

4. The subjoined statement shows in one view the actual collections during the last five years, the sanctioned and regular estimates for the current year, and the estimates for 1875-76 for each district as proposed by the Collectors and as revised by the Board.

	RS.	
1869-70 ...	447,59,000	Actuals.
1870-71 ...	439,33,000	do.
1871-72 ...	443,53,000	do.
1872-73 ...	468,84,000	do.
1873-74 ...	444,64,000	do.
1874-75 ...	452,00,000	Sanctioned estimate.
Do. ...	447,54,000	Regular do.
1875-76 ...	449,18,000	Collectors' do.
Do. ...	451,41,000	Board's do.

Districts.	Actuals. 1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	Sanctioned Estimate for 1874-75.	Regular Estimate for 1874-75.	Collectors' Estimate for 1875-76.	Board's Estimate for 1875-76.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	11,43,000	10,41,000	9,59,000	11,42,000	12,62,000	11,30,000	11,91,000	11,70,000	11,70,000
2. Vizagapatam...	14,20,000	12,20,000	13,31,000	14,44,000	14,19,000	13,95,000	14,06,000	13,96,000	13,96,000
3. Godavery ...	41,38,000	38,87,000	42,66,000	39,00,000	41,50,000	39,40,000	41,60,000	41,19,000	41,50,000
4. Kistna	36,92,000	35,92,000	38,47,000	37,61,000	37,30,000	36,54,000	39,61,000	37,50,000	37,50,000
5. Nellore	25,75,000	23,10,000	24,74,000	25,63,000	22,81,000	24,59,000	22,88,000	24,35,000	24,35,000
6. Cuddapah ...	20,33,000	19,14,000	17,72,000	19,58,000	19,75,000	18,76,000	19,89,000	19,12,000	19,75,000
7. Bellary	28,67,000	22,91,000	23,43,000	26,07,000	24,49,000	25,88,000	24,43,000	25,08,000	25,08,000
8. Kurnool... ...	15,51,000	13,59,000	14,28,000	14,58,000	14,63,000	14,77,000	14,93,000	14,73,000	14,73,000
9. Madras	...	73,000	95,000	74,000	1,04,000	75,000	1,02,000	75,000	75,000
10. Chingleput ...	11,66,000	13,35,000	16,33,000	18,29,000	16,43,000	17,06,000	15,10,000	15,71,000	16,43,000
11. North Arcot...	21,46,000	25,20,000	26,92,000	27,75,000	24,22,000	26,61,000	24,69,000	23,89,000	24,22,000
12. South Arcot ...	25,91,000	32,47,000	34,06,000	40,00,000	28,93,000	34,50,000	32,91,000	33,00,000	33,00,000
13. Tanjore	41,40,000	41,04,000	39,89,000	42,58,000	42,74,000	41,50,000	41,69,000	41,80,000	41,80,000
14. Trichinopoly...	16,48,000	17,56,000	15,55,000	15,50,000	14,04,000	15,08,000	15,80,000	14,84,000	15,08,000
15. Madura	22,58,000	22,69,000	19,24,000	26,29,000	22,50,000	22,50,000	22,48,000	22,43,000	22,43,000
16. Timevelly ...	29,51,000	28,84,000	28,56,000	27,56,000	29,46,000	28,35,000	25,61,000	28,51,000	28,51,000
17. Coimbatore ...	26,19,000	26,71,000	25,01,000	27,99,000	24,63,000	26,10,000	25,84,000	26,10,000	26,10,000
18. Nilgiris	43,000	39,000	35,000	30,000	42,000	35,000	42,000	44,000	44,000
19. Salem	23,00,000	23,22,000	21,89,000	21,81,000	23,03,000	22,47,000	21,53,000	22,54,000	22,54,000
20. South Canara.	13,86,000	11,62,000	12,31,000	12,50,000	12,61,000	12,50,000	12,69,000	12,54,000	12,54,000
21. Malabar... ...	20,92,000	19,37,000	18,27,000	19,20,000	18,00,000	19,10,000	18,45,000	19,00,000	19,00,000
Total...	447,59,000	439,33,000	443,53,000	468,84,000	444,64,000	452,00,000	447,54,000	449,18,000	451,41,000

From the above it will be observed that the Collectors' estimates are on the whole fair. The Board have raised their estimates only in the districts of Godavery, Cuddapah, Chingleput, North Arcot, and Trichinopoly with reference to

the regular estimate of the current year and the actuals of the past years, no sufficient explanation for adopting a lower estimate having been given. The estimate in Godavery includes the receipts (Rupees 18,000) of the Budrachellam and Rekapilly Taluqs recently transferred from the Central Provinces.

5. Excise on Spirits and Drugs.—In the five districts where the excise system prevails, Collectors estimate the receipts in 1875-76 at Rupees 9,26,000; but the Board think the estimate may be fairly raised to Rupees 9,54,000.

6. The subjoined statement shows the actuals of the past year, the minimum revenue fixed by the Board for the current lease which expires on the 30th June 1875, and the estimates of the Collectors and the Board for 1875-76. These estimates may require revision if Government pass orders on Board's Proceedings, dated 3rd September 1874, No. 2,487, before reviewing these Proceedings:—

Districts.	Actuals, 1873-74.	Minimum Revenue.	Current year's Estimate.	Estimate for 1875-76.	
				Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	73,000	75,000	72,000	74,000	74,000
Vizagapatam .. {Excise...	1,20,000	1,25,000	1,20,000	1,50,000	1,25,000
{(Jeyapore) Amany.	38,000	...	38,000	32,000	38,000
Chingleput	1,87,000	1,75,000	1,86,000	1,70,000	1,87,000
North Arcot	3,30,000	3,00,000	3,29,000	3,00,000	3,30,000
South Arcot	1,95,000	2,00,000	1,94,000	2,00,000	2,00,000
Total ..	9,43,000	8,75,000	9,39,000	9,26,000	9,54,000

7. In Ganjam the Collector's estimate is fair and has therefore been retained. In Vizagapatam, no reason is assigned for estimating an increase of Rupees 30,000 in the excise collections and the Board do not expect any great increase unless the rates of excise are altered. In Chingleput, the Collector appears to have estimated less than the actuals of 1873-74, because the entire revenue realized by sales in that year was not paid into the Treasury before the close of the year but only Rupees 1,70,000. This, however, is not a sufficient justification of the estimate since the collection of the previous year's arrears will be a set off. In North Arcot, the Collector gives no reason for expecting a decrease and the Board know of none. The estimate is therefore increased to the amount of the actuals of 1873-74. In South Arcot, 1873-74 was a bad year. There is therefore a fair chance of the minimum revenue being realized in 1875-76.

		Rs.	
1870-71	...	10,89,000	Actuals.
1871-72	...	10,90,000	do.
1872-73	...	11,26,000	do.
1873-74	...	11,52,000	do.
7874-75	...	11,52,000	Sanctioned Estimate.
Do.	...	11,79,000	Regular Estimate.
1875-76	...	11,52,000	Collectors' do.
Do.	...	11,52,000	Board's do.

8. In Madras where the Abkári is under the direct management of Government the Collector's estimate is fair and is accepted.

9. In the other districts where the Abkári is farmed out Collectors estimate the revenue in 1875-76 at Rupees 37,14,000 against the actuals of Rupees 40,04,000, in 1873-74. The Collectors consider the present rentals, which will expire on the 30th June 1875, are abnormally high and that it is not likely that a similar revenue will be obtained in 1875-76. The Collectors of Bellary and Kurnool state that the present renters

		Rs.	
1869-70	...	36,74,000	Actuals.
1870-71	...	38,49,000	do.
1871-72	...	36,17,000	do.
1872-73	...	41,00,000	do.
1873-74	...	40,04,000	do.
1874-75	...	39,99,000	Sanctioned Estimate.
Do.	...	39,76,000	Regular do.
1875-76	...	37,14,000	Collectors' do.
Do.	...	39,25,000	Board's do.

are now suffering losses. It is difficult to anticipate the effect of competition in in 1875-76, but with due regard to the statements of Collectors and the actuals of the past years the Board think that the Collectors' estimates may be raised to Rupees 39,25,000.

10. The subjoined Statement shows the actuals of the past five years and the estimates of 1874-75 and of 1875-76 in each District:—

Districts.	Actuals.					Sanctioned Estimate for 1874-75.	Regular Estimate for 1874-75.	Collectors' Estimate for 1875-76.	Board's Estimate for 1875-76.
	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Godavery ...	1,80,000	1,55,000	1,62,000	2,19,000	2,43,000	2,43,000	2,45,000	2,00,000	2,20,000
2. Kistna	1,60,000	1,75,000	1,65,000	2,11,000	2,36,000	2,36,000	2,43,000	2,00,000	2,11,000
3. Nellore... ...	92,000	1,00,000	90,000	95,000	87,000	87,000	85,000	84,000	85,000
4. Cuddapah ...	2,09,000	2,27,000	2,07,000	2,41,000	2,34,000	2,33,000	2,41,000	2,35,000	2,35,000
5. Bellary... ...	6,38,000	7,02,000	6,90,000	7,21,000	7,02,000	7,01,000	6,95,000	6,03,000	7,01,000
6. Kurnool ...	3,44,000	3,63,000	3,31,000	3,50,000	3,24,000	3,24,000	3,24,000	2,80,000	3,20,000
7. Tanjore... ...	5,16,000	5,74,000	4,95,000	5,70,000	4,77,000	4,76,000	4,79,000	4,50,000	4,76,000
8. Trichinopoly...	1,39,000	1,44,000	1,49,000	1,54,000	1,40,000	1,40,000	1,40,000	1,41,000	1,40,000
9. Madura... ...	1,50,000	1,42,000	1,38,000	1,78,000	1,85,000	1,84,000	1,90,000	1,81,000	1,80,000
10. Tinnevelly ...	1,26,000	1,57,000	1,64,000	1,93,000	2,12,000	2,12,000	2,02,000	2,08,000	2,08,000
11. Coimbatore ...	2,65,000	2,89,000	2,81,000	2,82,000	2,90,000	2,90,000	2,84,000	2,82,000	2,82,000
12. Nilgiris ...	70,000	87,000	84,000	84,000	73,000	72,000	73,000	73,000	73,000
13. Salem	4,30,000	3,62,000	3,06,000	3,84,000	3,86,000	3,86,000	3,79,000	3,72,000	3,86,000
14. South Canara..	1,33,000	1,38,000	1,28,000	1,40,000	1,28,000	1,28,000	1,23,000	1,25,000	1,28,000
15. Malabar ...	2,22,000	2,34,000	2,27,000	2,78,000	2,87,000	2,87,000	2,73,000	2,80,000	2,80,000
Total...	36,74,000	38,49,000	36,17,000	41,00,000	40,04,000	39,99,000	39,76,000	37,14,000	39,25,000

Actuals of 1873-74 ... ... Rs. 60,99,000
Sanctioned Estimate for 1874-75 ... 60,90,000
Collectors' Estimate for 1875-76 ... 57,92,000
Board's Estimate for 1875-76 ... 60,31,000

11. The total estimate under "Abkári" as revised by the Board thus amounts to Rupees 60,31,000.

12. Sea Customs.—The collections in 1873-74 were unusually high owing to the increased trade in consequence of the famine in Bengal. The Collectors have therefore estimated about two-and-a-half lakhs of Rupees less than the actuals. The Board do not think that the estimates of the Collectors can be materially altered, and they would fix their estimate at Rupees 29,15,000 as shown below:—

	Rs.	
1869-70 ...	25,90,000	Actuals.
1870-71 ...	28,67,000	do.
1871-72 ...	29,28,000	do.
1872-73 ...	27,83,000	do.
1873-74 ...	31,44,000	do.
1874-75 ...	31,42,000	Sanctioned Estimate.
Do. ...	30,97,000	Regular do.
1875-76 ...	28,88,000	Collectors' do.
Do. ...	29,15,000	Board's do.

Districts.	Actuals.					Sanctioned Estimate for 1874-75.	Regular Estimate for 1874-75.	Collectors' Estimate for 1875-76.	Board's Estimate for 1875-76.
	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam... ...	48,000	45,000	49,000	51,000	1,42,000	1,41,500	1,60,000	91,000	90,000
2. Vizagapatam..	51,000	70,000	70,000	49,000	70,000	70,000	72,000	71,000	71,000
3. Godavery ...	1,11,000	1,28,000	94,000	55,000	78,900	78,700	1,19,000	96,000	90,000
4. Kistna	16,000	10,000	6,000	3,000	14,000	13,700	22,000	10,000	10,000
5. Nellore... ...	...	...	...	...	100	100	100	100	100
6. Madras... ...	16,04,000	17,32,000	16,92,000	16,25,000	17,84,000	17,83,500	17,47,900	16,84,900	16,99,900
7. South Arcot...	30,000	51,000	87,000	76,000	94,000	94,400	67,000	86,000	86,000
8. Tanjore... ...	4,04,000	4,91,000	5,18,000	5,07,000	6,20,000	6,19,400	6,05,000	5,00,000	5,10,000
9. Madura... ...	27,000	21,000	21,000	24,000	22,000	21,500	18,000	23,000	23,000
10. Tinnevelly ...	91,000	1,21,000	1,36,000	1,29,000	1,44,000	1,44,200	1,48,000	1,41,000	1,40,000
11. South Canara..	87,000	82,000	65,000	1,14,000	39,000	39,200	25,000	45,000	59,000
12. Malabar... ...	1,21,000	1,16,000	1,90,000	1,50,000	1,36,000	1,35,800	1,13,000	1,40,000	1,36,000
Total...	25,90,000	28,67,000	29,28,000	27,83,000	31,44,000	31,42,000	30,97,000	28,88,000	29,15,000

From the above it will be observed that the Board have revised the Collectors' estimates in the following districts: —

16. *Ganjam.*—Notwithstanding that the price of salt has been increased in the divisions of Ganjam and Ichapur, the Collector estimates less than the actuals of 1873-74 in consequence of the restrictions imposed by the Bengal Government on salt passing through their provinces. The restrictions, it appears, are to be modified and the Board think there is no reason for apprehending a decrease but rather the contrary. They have therefore raised the estimate to Rupees 16,80,000.

17. *Vizagapatam.*—The Collector assigns no reason for estimating an increase over the actuals of 1873-74, and the Board do not think the receipts can be expected to be more than Rupees 4,70,000.

18. *Chingleput.*—The actuals of 1873-74 included the increase of sales at Cheyur on account of the deficiency of stock at Merkanum in South Arcot. Excluding this, the actuals will amount approximately to Rupees 25,00,000. This has been raised by Rupees 20,000. The Collector gives no reason for expecting so much as Rupees 26,16,500.

19. *South Arcot.*—In South Arcot the actuals of 1873-74 were smaller owing to the insufficiency of stock, but the Board doubt whether it would be possible to realize an increase of about 1½ lakhs of Rupees. The estimate is therefore reduced from 7,13,000 to Rupees 6,50,000.

20. *Tanjore.*—The Collector states that the actuals of 1873-74 were low owing to the deficient stock of salt and that the increase estimated is expected from the progressive course of the inland trade. Looking, however, to the actuals of 1871-72 and 1872-73, the Board do not think it safe to estimate more than Rs. 14,00,000.

21. *Madura.*—The Collector's estimate is supported by the regular estimate of the current year, but still looking to the actuals of past years, the Board think it necessary to reduce it to Rupees 5,00,000.

22. *Tinnevelly.*—The Collector estimates an increase of Rupees 4,57,000 over the actuals of 1873-74 with reference to the probable increase in the demand for salt on the opening of the Railway at Tuticorin. The Board consider the estimate is too large and therefore reduce it to Rupees 10,50,000.

23. *South Canara.*—The Collector states that the salt trade as far as regards salt manufactured in the District will materially improve in consequence of the recent measures for the production of a better quality of salt and accordingly estimates an increase of Rupees 63,000 over the actuals of 1873-74.

The Board do not consider the reason for the large increase sufficient. Moreover, a disturbance to the disadvantage of the revenue will probably be caused when the price is raised, as it will have to be under the new arrangements. The estimate is accordingly reduced to Rupees 5,87,000, which is in excess of the actuals of 1873-74 by Rupees 14,000.

24. *Malabar.*—For similar reasons the Board think it unsafe to make the estimate for Malabar higher than the regular estimate for the current year.

25. The Districts in which the Board have allowed the Collectors' estimates to stand notwithstanding the large variations between them and the actuals of 1873-74 are Godavery and Kistna.

In Godavery, the estimate is retained, because the collections are likely to improve by the opening of a new salt station at Mogaltur and of steam communication between Dowlaishwaram and Dumagudiem. In Kistna, the estimate is consistent with the regular estimate for the current year.

	Rs.	
1870-71...	16,22,000	Actuals.
1871-72...	15,61,000	do.
1872-73...	17,28,000	do.
1873-74...	16,71,000	do.
1874-75...	17,50,000	Sanctioned Estimate
Do. ...	16,64,000	Regular do.
1875-76...	16,83,000	Collectors' do.
Do. ...	16,85,000	Board's do.

26. STAMPS—*Non-judicial.*—The Collectors' estimate under this head is fair and will be accepted with slight modifications. The following statement shows the estimates in comparison with past actuals and the sanctioned and regular estimates for the current year.

Proceedings of the Madras Government, Revenue Department,
5th December 1874.

Districts.	Actuals.				Sanctioned estimate for 1874-75.	Regular Estimate for 1874-75.	Collectors' Estimate for 1875-76.	Board's Estimate for 1875-76.
	1870-71.	1871-72.	1872-73.	1873-74.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	30,000	28,000	28,000	29,000	28,500	29,000	28,000	28,000
2. Vizagapatam	47,000	50,000	54,000	58,000	51,000	55,000	57,000	57,000
3. Godavery	70,000	72,000	80,000	69,000	77,300	69,000	71,000	71,000
4. Kistna	54,000	51,000	60,000	51,000	57,600	51,000	54,000	54,000
5. Nellore	46,000	47,000	52,000	51,000	51,700	52,000	50,000	50,000
6. Cuddapah	75,000	71,000	76,000	66,000	75,900	68,000	66,000	66,000
7. Bellary	71,000	73,000	87,000	71,000	86,900	71,000	73,000	73,000
8. Kurnool	58,000	51,000	57,000	46,000	57,200	44,000	51,000	51,000
9. Madras	1,00,000	92,000	89,000	94,000	89,300	92,000	90,000	90,000
10. Chingleput	30,000	25,000	26,000	28,000	27,700	28,000	28,000	28,000
11. North Arcot	62,000	64,000	69,000	71,000	69,200	69,000	68,000	68,000
12. South Arcot	50,000	49,000	55,000	56,000	57,100	56,000	57,000	57,000
13. Tanjore	1,64,000	1,63,000	1,81,000	1,79,000	1,80,600	1,79,000	1,80,000	1,80,000
14. Trichinopoly	35,000	38,000	45,000	43,000	46,500	42,000	43,000	43,000
15. Madura	1,00,000	1,02,000	1,20,000	1,19,000	1,23,200	1,22,000	1,23,000	1,23,000
16. Tinnevelly	1,12,000	98,000	1,19,000	1,09,000	1,20,500	1,16,000	1,09,000	1,09,000
17. Coimbatore...	63,000	56,000	65,000	65,000	66,000	65,000	65,000	65,000
18. Nilgiris	6,000	4,000	6,000	7,000	6,300	7,000	6,000	6,000
19. Salem	58,000	55,000	59,000	59,000	59,100	61,000	57,000	59,000
20. South Canara	51,000	50,000	58,000	53,000	58,400	52,000	52,000	52,000
21. Malabar	2,14,000	1,99,000	2,34,000	2,31,000	2,33,000	2,29,000	2,35,000	2,35,000
22. Superintendent of Stamps...	1,17,000	1,23,000	1,08,000	1,16,000	1,25,000	1,07,000	1,20,000	1,20,000
Total...	16,22,000	15,61,000	17,28,000	16,71,000	17,50,000	16,64,000	16,83,000	16,85,000

Districts.	Actuals.				Sanctioned Estimate for 1874-75.	Regular Estimate for 1874-75.	Collectors' Estimate for 1875-76.	Board's Estimate for 1875-76.
	1870-71.	1871-72.	1872-73.	1873-74.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	50,000	53,000	46,000	61,000	59,000	61,000	54,000	60,000
2. Vizagapatam	81,000	75,000	83,000	1,03,000	1,01,000	1,10,000	1,02,000	1,03,000
3. Godavery	1,28,000	1,44,000	1,41,000	1,74,000	1,68,000	1,88,000	1,77,000	1,77,000
4. Kistna	84,000	88,000	89,000	1,17,000	1,13,000	1,26,000	1,21,000	1,21,000
5. Nellore	71,000	65,000	73,000	1,04,000	1,00,000	1,04,000	1,00,000	1,00,000
6. Cuddapah	1,06,000	1,01,000	1,10,000	1,26,000	1,22,000	1,37,000	1,28,000	1,28,000
7. Bellary	99,000	96,000	1,07,000	1,08,000	1,03,000	1,24,000	1,08,000	1,08,000
8. Kurnool	71,000	51,000	49,000	54,000	52,000	58,000	51,000	54,000
9. Chingleput	41,000	43,000	47,000	63,000	59,000	69,000	66,000	66,000
10. Madras...	1,91,000	1,94,000	1,93,000	2,17,000	2,09,000	2,17,000	2,10,000	2,17,000
11. North Arcot	72,000	71,000	93,000	1,21,000	1,17,000	1,24,000	1,00,000	1,20,000
12. South Arcot	61,000	77,000	76,000	1,00,000	98,000	1,07,000	1,00,000	1,00,000
13. Tanjore	2,74,000	3,06,000	3,12,000	3,77,000	3,63,000	3,80,000	3,75,000	3,75,000
14. Trichinopoly	62,000	68,000	70,000	78,000	75,000	82,000	75,000	75,000
15. Madura	1,83,000	1,76,000	1,84,000	2,40,000	2,31,000	2,42,000	2,39,000	2,39,000
16. Tinnevelly	1,75,000	1,67,000	1,77,000	2,05,000	1,97,000	2,03,000	2,05,000	2,05,000
17. Coimbatore	79,000	84,000	74,000	96,000	92,000	1,03,000	96,000	96,000
18. Nilgiris	3,000	3,000	7,000	7,000	7,000	8,000	7,000	7,000
19. Salem...	77,000	80,000	74,000	1,01,000	97,000	1,18,000	1,02,000	1,02,000
20. South Canara	1,09,000	1,07,000	1,15,000	1,40,000	1,34,000	1,48,000	1,41,000	1,41,000
21. Malabar	2,74,000	2,84,000	2,87,000	3,67,000	3,53,000	3,92,000	3,70,000	3,70,000
22. Superintendent of Stamps.	1,29,000	99,000	1,31,000	85,000	85,000	98,000	90,000	90,000
Total...	24,10,000	24,32,000	25,38,000	30,44,000	29,35,000	31,99,000	30,17,000	30,54,000

1870-71	...	24,10,000 Actuals.
1871-72	...	24,32,000 do.
1872-73	...	25,38,000 do.
1873-74	...	30,44,000 do.
1874-75	...	29,35,000 Sanctioned Estimate.
Do.	...	31,99,000 Regular do.
1875-76	...	30,17,000 Collectors' do.
Do.	...	30,54,000 Board's do.

27. *Court Fees Stamps.*—The Collectors' estimates under this head also are very fair and call for no remark. The estimates for each district as proposed by the Collector and as slightly revised by the Board are shown in the subjoined statement :—

28. The following is an abstract of the estimates discussed in the foregoing paragraphs :—

Items.	Actuals of 1873-74.	Sanctioned Estimate for 1874-75.	Estimate of 1875-76.	
			As proposed by Collectors.	As fixed by the Board.
	Rs.	Rs.	Rs.	Rs.
Land Revenue	444,64,000	452,00,000	449,18,000	451,41,000
Excise on Spirits and Drugs	60,99,000	60,90,000	57,92,000	60,31,000
Sea Customs	31,44,000	31,42,000	28,88,000	29,15,000
Land do.	2,19,000	2,18,000	1,80,300	2,00,300
Salt	129,51,000	130,00,000	138,74,000	130,82,000
Stamps. {Non-Judicial	16,71,000	17,50,000	16,83,000	16,85,000
{Court Fees... ...	30,44,000	29,35,000	30,17,000	30,54,000
Total...	715,92,000	723,35,000	723,52,300	721,08,300

29. The usual statement showing the estimated receipts and sales of salt in the several maritime districts in 1875-76 is herewith submitted. The Board do not consider it necessary to send any explanatory memorandum showing the grounds upon which the Land Revenue Estimate has been fixed for each district, as the particulars are fully explained in the previous paragraphs.

30. The usual table, showing the progress of collections during the first five months of the current year in comparison with those during the same period of the past year, is subjoined :—

Items.	Collections in the first five months of 1873-74.	Collections in the first five months of 1874-75.	Difference.
	Rs.	Rs.	Rs.
Land Revenue	178,00,000	175,06,000	— 2,94,000
Excise on Spirits and Drugs ...	25,08,000	24,73,000	— 35,000
Sea Customs	12,89,000	12,43,000	— 46,000
Land do.	89,000	95,000	+ 6,000
Salt	47,91,000	47,45,000	— 46,000
Stamps. {Non-Judicial	7,54,000	7,56,000	+ 2,000
{Court Fees	11,09,000	12,55,000	+ 1,46,000

The decrease in Land Revenue is chiefly in Tinnevelly where, owing to failure of crops, the collections fell off. Under Court Fees stamps there is a large increase, but no conclusion can be drawn from this as to the probable collections during the whole year. The variations under the other heads are small and call for no remarks.

Budget Estimate of Revenues and Receipts for the year ending 31st March 1876.

Districts.	I. Land Revenue.			IV. Excise on Spirits and Drugs.			VI. Customs. Sea-Customs.		
	Actuals.	Estimates.		Actuals.	Estimates.		Actuals.	Estimates.	
	1873-74.	1874-75.	1875-76.	1873-74.	1874-75.	1875-76.	1873-74.	1874-75.	1875-76.
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	12,61,860	11,30,000	11,70,000	72,588	72,000	74,000	1,41,519	1,41,500	90,000
2. Vizagapatam	14,18,510	13,95,000	13,96,000	1,58,529	1,58,000	1,63,000	70,076	70,000	71,000
3. Godavery...	41,50,386	39,40,000	41,50,000	2,43,497	2,43,000	2,20,000	78,813	78,700	90,000
4. Kistna	37,30,110	36,54,000	37,50,000	2,35,967	2,36,000	2,11,000	13,791	13,700	10,000
5. Nellore	22,80,816	24,59,000	24,35,000	87,163	87,000	85,000	95	100	100
6. Cuddapah	19,74,924	18,76,000	19,75,000	2,33,715	2,33,000	2,35,000	...	...	...
7. Bellary	24,49,405	25,88,000	25,08,000	7,01,803	7,01,000	7,01,000	...	...	...
8. Kurnool	14,62,709	14,77,000	14,73,000	3,24,032	3,24,000	3,20,000	...	...	...
9. Madras	1,03,738	75,000	75,000	11,52,045	11,52,000	11,52,000	17,83,597	17,83,500	16,99,900
10. Chingleput	16,43,143	17,00,000	16,43,000	1,86,958	1,86,000	1,87,000	...	...	...
11. North Arcot	24,22,196	26,61,000	24,22,000	3,29,369	3,29,000	3,30,000	...	...	...
12. South Arcot	28,93,142	34,50,000	33,00,000	1,94,602	1,94,000	2,00,000	94,484	94,400	86,000
13. Tanjore	42,04,332	41,50,000	41,80,000	4,76,838	4,76,000	4,76,000	6,19,507	6,19,400	5,10,000
14. Trichinopoly	14,04,266	15,08,000	15,08,000	1,40,583	1,40,000	1,40,000	...	...	...
15. Madura	22,50,240	22,50,000	22,43,000	1,84,796	1,84,000	1,80,000	21,588	21,500	23,000
16. Tinnevelly	29,45,456	28,35,000	28,51,000	2,12,127	2,12,000	2,08,000	1,44,363	1,44,200	1,40,000
17. Coimbatore	24,63,146	26,10,000	26,10,000	2,90,073	2,90,000	2,82,000	...	...	...
18. Nilgiris	42,384	35,000	44,000	72,891	72,000	73,000	...	...	...
19. Salem	23,02,500	22,47,000	22,54,000	3,86,055	3,86,000	3,86,900	...	...	...
20. South Canara	12,60,571	12,50,000	12,54,000	1,28,740	1,28,000	1,28,000	39,332	39,200	59,000
21. Malabar	18,00,357	19,10,000	19,00,000	2,87,090	2,87,000	2,80,000	1,36,362	1,35,800	1,36,000
22. Superintendent of Stamps.	...	...	...	...	...	...	...	...	...
Total...	444,64,191	452,00,000	451,41,000	60,99,461	60,90,000	60,31,000	31,43,527	31,42,000	29,15,000

Budget Estimate of Revenues and Receipts for the year ending 31st March 1876.—(Continued.)

Districts.	VI. Customs.—(*Concluded.*)						VII. Salt.		
	Land Customs.			Total.					
	Actuals.	Estimates.		Actuals.	Estimates.		Actuals.	Estimates.	
	1873-74.	1874-75.	1875-76.	1873-74.	1874-75.	1875-76.	1873-74.	1874-75.	1875-76.
	11	12	13	14	15	16	17	18	19
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	...	...	...	1,41,519	1,41,500	90,000	16,56,149	16,56,000	16,80,000
2. Vizagapatam	...	...	...	70,076	70,000	71,000	4,67,053	4,70,000	4,70,000
3. Godavery	200	200	300	79,013	78,900	90,300	5,45,429	5,50,000	6,00,000
4. Kistna	...	...	...	13,791	13,700	10,000	12,57,304	12,57,000	12,00,000
5. Nellore	...	...	...	95	100	100	13,72,156	13,72,000	13,48,000
6. Cuddapah	...	...	...	...	...	...	2,483	2,500	2,500
7. Bellary	...	...	...	...	...	...	17,371	17,000	12,500
8. Kurnool	...	...	...	...	...	...	2,255	2,200	2,000
9. Madras	...	...	...	17,83,597	17,83,500	16,99,900	...	...	...
10. Chingleput	...	...	...	...	...	...	25,44,556	25,50,300	25,20,000
11. North Arcot	...	...	...	...	...	...	...	...	...
12. South Arcot	85,920	85,800	90,000	1,80,404	1,80,200	1,76,000	5,59,597	5,61,000	6,50,000
13. Tanjore	1,20,982	1,20,000	1,00,000	7,40,489	7,39,400	6,10,000	13,61,597	13,67,000	14,00,000
14. Trichinopoly	...	...	...	...	...	...	...	...	...
15. Madura	...	...	...	21,588	21,500	23,000	4,86,071	4,93,000	5,00,000
16. Tinnevelly	...	...	...	1,44,363	1,44,200	1,40,000	9,96,149	10,16,000	10,50,000
17. Coimbatore	...	...	...	...	...	...	...	...	...
18. Nilgiris	...	...	...	...	...	...	...	...	...
19. Salem	...	...	...	...	...	...	...	...	...
20. South Canara	...	...	...	39,332	39,200	59,000	5,73,459	5,76,000	5,87,000
21. Malabar	12,212	12,000	10,000	1,48,574	1,47,800	1,46,000	11,09,801	11,10,000	10,60,000
22. Superintendent of Stamps.	...	...	...	...	...	...	...	...	...
Total...	2,19,314	2,18,000	2,00,300	33,62,841	33,60,000	31,15,300	129,51,430	130,00,000	130,82,000

Budget Estimate of Revenues and Receipts for the year ending 31st March 1876.—(Concluded.)

Districts.	IX. Stamps.								
	General Stamps.			Court Fees Stamps.			Total.		
	Actuals.	Estimates.		Actuals.	Estimates.		Actuals.	Estimates.	
	1873-74.	1874-75.	1875-76.	1873-74.	1874-75.	1875-76.	1873-74.	1874-75.	1875-76.
	20	21	22	23	24	25	26	27	28
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	29,096	28,500	28,000	61,022	59,000	60,000	90,118	87,500	88,000
2. Vizagapatam	58,118	51,000	57,000	1,03,006	1,01,000	1,03,000	1,61,124	1,52,000	1,60,000
3. Godavery	68,580	77,300	71,000	1,74,265	1,68,000	1,77,000	2,42,845	2,45,300	2,48,000
4. Kistna	51,098	57,600	54,000	1,17,273	1,13,000	1,21,000	1,68,371	1,70,600	1,75,000
5. Nellore	50,981	51,700	50,000	1,03,713	1,00,000	1,00,000	1,54,694	1,51,700	1,50,000
6. Cuddapah	66,428	75,900	66,000	1,26,100	1,22,000	1,28,000	1,92,528	1,97,900	1,94,000
7. Bellary	71,431	86,900	73,000	1,07,784	1,03,000	1,08,000	1,79,215	1,89,900	1,81,000
8. Kurnool	45,626	57,200	51,000	54,139	52,000	54,000	99,765	1,09,200	1,05,000
9. Madras	93,857	89,300	90,000	2,17,044	2,09,000	2,17,000	3,10,901	2,98,300	3,07,000
10. Chingleput	27,737	27,700	28,000	62,652	59,000	66,000	90,389	86,700	94,000
11. North Arcot	71,066	69,200	68,000	1,21,352	1,17,000	1,20,000	1,92,418	1,86,200	1,88,000
12. South Arcot	56,559	57,100	57,000	99,589	98,000	1,00,000	1,56,148	1,55,100	1,57,000
13. Tanjore	1,79,100	1,80,600	1,80,000	3,76,566	3,63,000	3,75,000	5,55,666	5,43,600	5,55,000
14. Trichinopoly	42,600	46,500	43,000	77,829	75,000	75,000	1,20,429	1,21,500	1,18,000
15. Madura	1,19,451	1,23,200	1,23,000	2,39,616	2,31,000	2,39,000	3,59,067	3,54,200	3,62,000
16. Tinnevelly	1,08,608	1,20,500	1,09,000	2,05,375	1,97,000	2,05,000	3,13,983	3,17,500	3,14,000
17. Coimbatore	64,897	66,000	65,000	95,745	92,000	96,000	1,60,642	1,58,000	1,61,000
18. Nilgiris	6,759	6,300	6,000	7,455	7,000	7,000	14,214	13,300	13,000
19. Salem	58,608	59,100	59,000	1,00,872	97,000	1,02,000	1,59,480	1,56,100	1,61,000
20. South Canara	52,895	58,400	52,000	1,39,983	1,34,000	1,41,000	1,92,878	1,92,400	1,93,000
21. Malabar	2,31,409	2,35,000	2,35,000	3,67,437	3,53,000	3,70,000	5,98,846	5,88,000	6,05,000
22. Superintendent of Stamps.	1,15,959	1,25,000	1,20,000	84,862	85,000	90,000	2,00,821	2,10,000	2,10,000
Total...	16,70,863	17,50,000	16,85,000	30,43,679	29,35,000	30,54,000	47,14,542	46,85,000	47,39,000

Statement showing the estimated receipts and sales of Salt in the several Districts for 1875-76.

ESTIMATES FOR 1875-76.

Districts.	Quantity likely to be in store on the 31st March 1875.	Quantity likely to be manufactured and brought into store in 1875-76.	Total of Columns 2 and 3.	Probable wastage.	Salt likely to be sold during 1875-76.		Total of Columns 5 and 7.	Balance or difference of Columns 4 and 8.
					Quantity.	Value.		
1	2	3	4	7	5	6	8	9
	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	RS.	IN. MDS.	IN. MDS.
1. Ganjam	659,496	932,496	1,591,992	46,041	776,000	16,80,000	822,041	769,951
2. Vizagapatam	208,476	360,000	568,476	14,760	267,000	4,70,000	281,760	286,716
3. Godavery	183,255	356,745	540,000	18,000	300,000	6,00,000	318,000	222,000
4. Kistna	562,714	950,000	1,512,714	31,750	635,000	12,00,000	666,750	845,964
5. Nellore	495,370	768,000	1,263,370	26,300	672,000	13,48,000	698,300	565,070
6. Chingleput	2,359,943	2,300,000	4,659,943	82,442	1,648,862	25,20,000	1,731,304	2,928,639
7. South Arcot	324,252	522,000	846,252	33,320	392,680	6,50,000	426,000	420,252
8. Tanjore	958,678	1,320,000	2,278,678	30,000	792,925	14,00,000	822,925	1,455,753
9. Madura	396,362	420,000	816,362	15,800	300,000	5,00,000	315,800	500,562
10. Tinnevelly	650,496	1,080,000	1,730,496	18,000	840,000	10,50,000	858,000	872,496
11. South Canara	248,357	317,000	565,357	11,527	300,000	5,87,000	311,527	253,830
12. Malabar	389,750	588,000	977,750	20,939	550,400	10,60,000	571,339	406,411
Total...	7,437,149	9,914,241	17,351,390	348,879	7,474,867	130,65,000	7,823,746	9,527,644

No. 73. ORDER THEREON, 5th December 1874, No. 1,509.

General.

THE Board of Revenue submit, with their Proceedings above recorded, the Budget Estimate of Revenue and Receipts for 1875-76.

2. The Board's estimate of Rs. 451,41,000 under "Land Revenue" seems to the Government too high. The collections under this head have in no year, except 1872-73, exceeded Rs. 447,58,800, and the actuals of last year amounted to only Rs. 445,15,000 (according to the Account-ant-General's Books). The circumstances of 1872-73 were exceptional,* and, as anticipated by Government in paragraph 2 of their Proceedings, dated 9th December 1873, No. 1,380, the estimate of Rs. 452 lakhs for the current year is not likely to be realized. The Board fix the regular estimate at Rs. 447,54,000, and even this sum, judging from the collections (Rs. 181,05,610)* of the first six months of the year, appears to be above the probable result. The Board are guided in their forecast for the next year chiefly by the Collectors' estimates, but the recent disastrous floods in several districts which are likely to entail loss of revenue, and the actuals of past years, do not justify a larger estimate than Rs. 447 lakhs for 1875-76.

Land Revenue.

	RS.
Actuals of 1873-74	444,64,191
Estimate for 1874-75	452,00,000
Do. proposed for 1875-76 ..	451,41,000

* To Government of India, dated 14th August 1873, No. 849.

	Collections in the first six months.	Total Revenue.
	RS.	RS.
* 1869-70	185,60,272	447,58,864
1870-71	185,94,200	439,33,269
1871-72	197,55,804	444,03,126
1872-73	201,54,365	469,34,764
1873-74	184,83,958	445,14,893
Total ...	955,48,599	2,245,44,916
Average...	191,09,720	449,08,983
Average of four years excluding 1872-73.	188,48,558	444,02,538

3. The Board's estimate of Rs. 60,31,000 under "Abkári" is rather low. It consists of a probable revenue of Rs. 9,54,000 from the Excise system which was introduced into five districts, of Rs. 11,52,000 expected to be realized in the town of Madras where the Abkári is under the direct management of Government, and of the estimated collection of Rs. 39,25,000 in the other districts in which the revenue is farmed out. The first part of this estimate is accepted. The regular estimate for the town of Madras is put down at Rs. 11,79,000 against the sanctioned estimate of Rs. 11,52,000. The Board do not explain on what grounds this large increase is anticipated, and the Government consider it safe to estimate for Rs. 11,60,000. The revenue from the remaining fifteen districts which ranged between 40 and 41 lakhs in the last two years is expected to fall next year to 39¼ lakhs, against the regular estimate of 39¾ lakhs for the current year. The Collectors do not expect that, at the next sale, the farms will sell for the present abnormally high sums, and the Board of Revenue, considering it difficult to anticipate the effect of the competition in 1875-76, raised the Collectors' estimates from Rs. 37,14,000 to Rs. 39,25,000. The Government

Excise on Spirits and Drugs.

	RS.
Actuals of 1873-74	60,99,461
Estimate for 1874-75	60,90,000
Do. proposed for 1875-76	60,31,000

observe, however, that in the case of some of the districts the estimates are low, as shown in the subjoined table:—

Districts.	Average of 1869-70 to 1871-72.	Average of 1872-73 to 1874-75 (regular estimate.)	Board's estimate for 1875-76.
	Rs.	Rs.	Rs.
Nellore	94,000	89,000	85,000
Kurnool	3,46,000	3,32,600	3,20,000
Tanjore	5,28,300	5,08,600	4,76,000
Nilgiris	80,300	76,600	73,000
South Canara	1,33,000	1,30,300	1,28,000
Total ...	11,81,600	11,37,100	10,82,000

Making sufficient allowance for the Collectors' apprehensions that the farms may not sell for the present high prices next year, as well as for the Board's estimates in the case of other* districts which appear somewhat high, an addition of Rs. 31,000 may safely be made to the Board's estimate. The total estimate for these districts will stand at Rs. 39,56,000, which is still below the actuals of the last two years and the regular estimate for the current year.

——	Average of 1869-70 to 1871-72.	Average of 1872-73 to 1874-75 (regular estimate.)	Board's estimate.
	Rs.	Rs.	Rs.
* Tinnevelly	1,49,000	2,02,300	2,08,000
Salem	3,66,000	3,83,000	3,86,000
Malabar	2,27,600	2,79,300	2,80,000

	Rs.
Excise Districts	9,54,000
Madras Town	11,60,000
Other Districts	39,56,000
Total ...	60,70,000

Customs.

——	Sea.	Land.	Total.
	Rs.	Rs.	Rs.
Actuals of 1873-74	31,43,527	2,19,314	33,62,841
Estimate for 1874-75	31,42,000	2,18,000	33,60,000
Proposed do. for 1875-76.	29,15,000	2,00,300	31,15,300

4. The Board estimate the revenue under Customs at Rs. 31,15,300, consisting of Rs. 29,15,000 from Sea Customs, and Rs. 2,00,300 from Land Customs. The former estimate is much below the actuals of 1873-74 and the estimate for the current year, as shown in the table in the margin. The Board state that the Collectors have estimated about two and a half lakhs of Rs. less than the actuals, as the collections in 1873-74 were unusually high "owing to the increased trade in consequence of the famine in Bengal." This no doubt was the case to a certain extent, the famine having curtailed the usual supplies of food-grains to Ceylon and other similar places classed under "foreign ports" from

Burmah which diverted its rice trade towards Bengal, and those ports having had to be supplied from this Presidency. The famine, however, did not commence till about October 1873, and the collections of the first-half of the year, or up to September 1873, show an increase of nearly 2½ lakhs of Rs. The addition to the revenue in the second half-year was Rs. 1,28,952. The trade which was dull in 1872-73 had evidently become more active in the following year, and there are no indications to show that it will fall off in the current or next year. The Board's estimate is, therefore, raised to Rs. 30,00,000.

	1872-73.	1873-74.
	Rs.	Rs.
First-half, or up to September 1873	12,71,047	15,20,682
Second-half or up to March 1874	15,11,991	16,40,943
Total ...	27,83,038	*31,61,625

* According to the Board's monthly returns.

The Board's estimate of Rs. 2,00,300 under "Land Customs" is accepted.

The total estimate passed under "Customs" is Rs. 32,00,000.

Salt.	Rs.
Actuals of 1873-74	129,51,430
Estimate for 1874-75	130,00,000
Do. proposed for 1875-76 ...	130,82,000

5. The Board's estimate of Rs. 130,82,000 under Salt is raised to Rs. 131,00,000. The South Arcot estimate may safely be increased from Rs. 6,50,000 to Rs. 6,68,000 with reference to the actuals* of 1871-72 and 1872-73, as in 1873-74, the revenue suffered from a deficiency in the stock of salt, which it is hoped will not occur again.

	Rs.
*1871-72	6,70,000
1872-73	7,17,000

6. The Board's estimate of Rs. 16,85,000 under General or Non-judicial Stamps is accepted; but that of Rs. 30,54,000 under Court Fees Stamps requires consideration. Viewing it with the actuals of 1873-74 and the estimate for 1874-75 it appears to be approximate enough, but the regular estimate for the current year amounts to nearly Rs. 32,00,000, and is above the sanctioned estimate by nearly Rs. 2,65,000. The actual collections within the first five months alone show an increase of Rs. 1,46,000. The Board should have ascertained the cause of this large variation which occurs in all the districts, instead of merely remarking that "no conclusion can be drawn from this as to the probable collections during the whole year." This result is apparently owing to the introduction of the rules* for serving and executing processes in August 1873, and the Board's monthly statements show that it was from the second-quarter of that year that the revenue began to rise. Under these circumstances the Board's estimate is raised to Rs. 31,50,000.

Stamps.

.....	General.	Court Fees.	Total.
	Rs.	Rs.	Rs.
Actuals of 1873-74.....	16,70,863	30,43,679	47,14,542
Estimate for 1874-75.....	17,50,000	29,35,000	46,85,000
Do. proposed for 1875-76.	16,85,000	[illegible]4,000	47,39,000

* Judicial G. O., dated 1st August 1873, No. 1,210.

	1872-73.	1873-74.
	Rs.	Rs.
1st quarter.....	5,07,057	5,01,321
2nd do.	7,01,920	8,96,942
3rd do.	6,64,661	8,18,714
4th do.	6,69,957	8,34,251
Total ..	25,43,595	30,51,228

7. The total estimated revenue under the above heads amounts to Rs. 719,05,000 as shown in the subjoined table :—

Items.	Actuals of 1873-74.	Estimate for 1874-75.	Estimate for 1875-76.
	RS.	RS.	RS.
Land Revenue	444,64,191	452,00,000	447,00,000
Excise on Spirits and Drugs	60,59,461	60,90,000	60,70,000
Customs	33,62,841	33,60,000	32,00,000
Salt	129,51,430	130,00,000	131,00,000
Stamps (General)	16,70,863	17,50,000	16,85,000
Do. (Court Fees)	30,43,679	29,35,000	31,50,000
Total ...	715,92,465	723,35,000	719,05,000

(True Extract.)

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

To the Accountant-General.
„ the Board of Revenue.
„ the Financial Department.

Exd. W. H. French.

Revenue Department

II

Proceedings of the Board of Revenue
Dated 17 October 1874.

The Board resolve to submit to Government the Imperial Budget of Receipts for 1875-76 with the following observations.

Land Revenue

The current year's sanctioned estimate under this head is Rupees 452,00,000, but the whole of that amount is not likely to be realized. The Collections within the first five months of the year have been Rupees 175,06,000, and supposing that the Collections in the remaining seven months will be the same as those during the same period of the past year the probable Collections in 1874-75 will amount to Rupees 441,73,000 but this estimate requires correction for the fact that

	First 5 Months' Collections Rs.	Last 7 months' Collections Rs.
1869-70	180,53,000	261,06,000
1870-71	181,33,000	258,01,000
1871-72	191,71,000	251,82,000
1872-73	196,62,000	272,23,000
1873-74	178,00,000	266,67,000
1874-75	175,06,000	

that the Collections during the last seven months of 1873-74 in the Districts of Chingleput, North Arcot, South Arcot and Trichinopoly were unusually small owing to a bad season. (In Tinnevelly the season though bad did not affect Collections) Taking therefore for those Districts the Collections of the last seven months of 1872-73 instead of those of 1873-74 the probable collections of 1874-75 will amount to Rs 447,54,000 which the Board will adopt as the regular estimate for that year.

	Last 7 months of 1873-74 Rs	Last 7 months of 1872-73 Rs
Chingleput	7,16,000	7,40,000
North Arcot	13,27,000	13,59,000
South Arcot	19,29,000	23,49,000
Trichinopoly	9,75,000	10,80,000
Total	49,47,000	55,28,000

The Collectors' estimate for 1875-76 amounts to Rs 449,18,000 which the Board think may be raised to Rs 451,41,000.

		Actuals
1869-70	—	447,59,000
1870-71	—	439,33,000
1871-72	—	443,53,000
1872-73	—	468,84,000
1873-74	—	444,64,000
1874-75	Sanctioned Estimate	452,00,000
Do	Regular Estimate	447,54,000
1875-76	Collectors' Estimate	449,18,000
Do	Board's Estimate	451,41,000

The subjoined statement shews in one view the actual Collections during the last 5 years, the sanctioned and regular Estimates for the current year, and the estimates for 1875-76 for each District as proposed by the Collectors and as revised by the Board.

	Districts	Actuals 1869-70 Rs	1870-71 Rs	1871-72 Rs	1872-73 Rs	1873-74 Rs	Sanctioned Estimate for 1874-75 Rs	Regular Estimate for 1874-75 Rs	Collectors' Estimate for 1875-76 Rs	Boards' Estimate for 1875-76 Rs
1	Ganjam	11,43,000	10,41,000	9,59,000	11,42,000	12,62,000	11,30,000	11,91,000	11,70,000	11,70,000
2	Vizagapatam	14,20,000	12,20,000	13,31,000	14,44,000	14,19,000	13,95,000	14,06,000	13,96,000	13,96,000
3	Godavery	41,38,000	38,87,000	42,66,000	39,00,000	41,50,000	39,40,000	41,16,000	41,19,000	41,50,000
4	Kistna	36,92,000	35,92,000	38,47,000	37,61,000	37,30,000	36,57,000	39,61,000	37,50,000	37,50,000
5	Nellore	26,75,000	23,10,000	24,74,000	25,63,000	22,81,000	24,59,000	22,88,000	24,35,000	24,35,000
6	Cuddapah	20,33,000	19,14,000	17,72,000	19,58,000	19,75,000	18,46,000	19,89,000	19,12,000	19,75,000
7	Bellary	28,67,000	22,91,000	23,43,000	26,07,000	24,49,000	25,88,000	24,43,000	25,08,000	25,08,000
8	Kurnool	15,51,000	13,59,000	14,28,000	14,58,000	14,63,000	14,77,000	14,93,000	14,73,000	14,73,000
9	Madras	"	73,000	95,000	74,000	1,04,000	75,000	1,02,000	75,000	75,000
10	Chingleput	11,66,000	13,36,000	16,33,000	16,29,000	16,43,000	17,00,000	15,10,000	15,71,000	16,43,000
11	North Arcot	21,46,000	25,20,000	26,92,000	27,75,000	24,22,000	26,61,000	24,19,000	23,89,000	24,22,000
12	South Arcot	25,91,000	32,47,000	34,06,000	40,00,000	28,93,000	34,50,000	32,91,000	33,00,000	33,00,000
13	Tanjore	41,40,000	41,04,000	39,89,000	42,58,000	42,04,000	41,50,000	41,69,000	41,80,000	41,80,000
14	Trichinopoly	16,48,000	17,56,000	15,55,000	15,50,000	14,84,000	15,08,000	15,80,000	14,84,000	15,08,000
15	Madura	22,58,000	22,19,000	19,24,000	26,29,000	22,60,000	22,50,000	22,48,000	22,43,000	22,43,000
16	Tinnevelly	29,51,000	28,84,000	28,56,000	27,56,000	29,40,000	28,35,000	25,81,000	28,51,000	28,51,000
17	Coimbatore	26,19,000	26,71,000	25,01,000	27,99,000	24,83,000	26,10,000	25,84,000	26,10,000	26,10,000
18	Nilgiris	43,000	39,000	35,000	30,000	42,000	35,000	42,000	44,000	44,000
19	Salem	23,00,000	23,22,000	21,89,000	21,81,000	23,03,000	22,47,000	21,53,000	22,54,000	22,54,000
20	South Canara	13,86,000	11,62,000	12,31,000	12,50,000	12,61,000	12,57,000	12,69,000	12,54,000	12,54,000
21	Malabar	20,92,000	19,37,000	18,27,000	19,20,000	18,00,000	19,10,000	18,45,000	19,00,000	19,00,000
	Total	447,59,000	439,33,000	443,53,000	468,84,000	444,64,000	452,00,000	447,54,000	449,18,000	451,41,000

From the above it will be observed that the Collectors' estimates are on the whole fair. The Board have raised their estimates only in the Districts of Godavery Cuddapah, Chinglepet, North Arcot and Trichinopoly with reference to the regular esti=mate of the current year and the actuals of the past years, no sufficient explana=tion for adopting a lower estimate having been given. The Estimate in Godavery includes the receipts (Rs 18000) of the Badrachellam and Rekapilly Talugs recently transferred from the Central Provinces.

Excise on Spirits and Drugs

In the five Districts where the Excise System prevails, Collectors estimate the receipts in 1875-76 at Rs 9,26,000, but the Board think the estimate may be fairly raised to Rs 9,54,000.

The subjoined Statement shews the actuals of the past year, the minimum revenue fixed by the Board for the current lease which expires on the 30th June 1875, and the estimates of the Collectors and the Board for 1875-76. These estimates require revision if Government pass orders on Board's Proceedings 3rd September 1874 No. 2487 before reviewing these Proceedings.

× Sent to Oty direct from the Bd's Office

		Actuals 1873-74 Rs	Minimum Revenue Rs	Current year's estimate Rs	Estimate for 1875-76 Collector's Rs	Estimate for 1875-76 Board's Rs
Ganjam		73,000	75,000	72,000	74,000	74,000
Vizagapatam	Excise	1,20,000	1,25,000	1,20,000	1,50,000	1,25,000
	Jeypore (amany)	38,000	"	38,000	32,000	38,000
Chinglepet		1,87,000	1,75,000	1,86,000	1,70,000	1,87,000
North Arcot		3,30,000	3,00,000	3,29,000	3,00,000	3,30,000
South Arcot		1,95,000	2,00,000	1,94,000	2,00,000	2,00,000
	Total	9,43,000	8,75,000	9,39,000	9,26,000	9,54,000.

In Ganjam the Collector's esti=mate is fair and has therefore been retained. In Vizagapatam no reason is assigned for esti=mating an increase of Rs 30000 in the Excise Collections and the Board do not expect any great increase unless the rates of Excise are altered. In Chinglepet the Collector appears to

to have estimated less than the actuals of 1873-74 because the entire revenue realized by sales in that year was not paid into the Treasury before the close of the year but only Rupees 170,000. This however is not a sufficient justification of the estimate since the collections of the previous years arrears will be a set off. In North Arcot, the Collector gives no reason for expecting a decrease and the Board none of none. The estimate is therefore increased to the amount of the actuals of 1873-74. In South Arcot 1873-74 was a bad year. There is therefore a fair chance of the minimum Revenue being realized in 1875-76.

In

1870-71	Rs 1089000	Actuals
1871-72	1090000	Do
1872-73	1126000	Do
1873-74	1152000	Do
1874-75	1152000	Sanctioned Estimate
Do	1179000	Regular Do
1875-76	1152000	Collectors Do
Do	1152000	Boards Do

In Madras where the Abkarry is under the direct management of Government the Collectors Estimate is fair and is accepted.

In the other Districts where the Abkarri is farmed out, Collectors estimate the revenue in 1875-76 at Rupees 3,71,4000 against the actuals of Rupees 4,00,4,000 in 1873-74. The Collectors consider that the present rentals which will expire on the 30th June 1875 are abnormally high and that it is not likely that a similar revenue will be obtained

obtained in 1875-76. The Collectors of Bellary and Kurnool state that the present renters are now suffering losses. It is difficult to anticipate the effect of competition in 1875-76 but with due regard to the statements of Collectors and the actuals of the past years the Board think that the Collectors' Estimates may be raised to Rupees 39,25,000.

	Rs.	
1869-70	36,74,000	Actuals
1870-71	38,49,000	Do.
1871-72	36,17,000	Do.
1872-73	41,00,000	Do.
1873-74	40,04,000	Do.
1874-75	39,99,000	Sanctioned Estimate
Do.	39,76,000	Regular Do.
1875-76	37,14,000	Collectors' Do.
Do.	39,25,000	Boards' Do.

The subjoined statement shows the actuals of the past 5 years and the Estimates of 1874-75 & of 1875-76 in each District

Districts.	Actuals 1869-70	1870-71	1871-72	1872-73	1873-74	Sanctioned Estimate for 1874-75	Regular Estimate	Collectors' Estimate for 1875-76	Boards' figures
Godavery	1,80,000	1,55,000	1,62,000	2,19,000	2,43,000	2,43,000	2,45,000	2,00,000	2,20,000
Kistna	1,60,000	1,75,000	1,65,000	2,11,000	2,36,000	2,36,000	2,43,000	2,00,000	2,11,000
Nellore	92,000	1,00,000	90,000	95,000	87,000	87,000	85,000	84,000	85,000
Cuddapah	2,09,000	2,27,000	2,07,000	2,41,000	2,34,000	2,33,000	2,41,000	2,35,000	2,35,000
Bellary	6,38,000	7,02,000	6,90,000	7,21,000	7,02,000	7,01,000	6,95,000	6,03,000	7,01,000
Kurnool	3,44,000	3,63,000	3,31,000	3,50,000	3,24,000	3,24,000	3,24,000	2,80,000	3,20,000
Tanjore	5,16,000	5,74,000	4,95,000	5,70,000	4,77,000	4,76,000	4,79,000	4,50,000	4,76,000
Trichinopoly	1,39,000	1,44,000	1,49,000	1,54,000	1,40,000	1,40,000	1,40,000	1,41,000	1,40,000
Madura	1,50,000	1,42,000	1,38,000	1,78,000	1,85,000	1,84,000	1,90,000	1,81,000	1,80,000
Tinnevelly	1,26,000	1,57,000	1,64,000	1,93,000	2,12,000	2,12,000	2,02,000	2,08,000	2,08,000
Coimbatore	2,65,000	2,89,000	2,81,000	2,82,000	2,90,000	2,90,000	2,84,000	2,82,000	2,82,000
Nilgiris	70,000	87,000	84,000	84,000	73,000	72,000	73,000	73,000	73,000
Salem	4,30,000	3,62,000	3,06,000	3,84,000	3,86,000	3,86,000	3,79,000	3,72,000	3,86,000
South Canara	1,33,000	1,36,000	1,28,000	1,40,000	1,28,000	1,28,000	1,23,000	1,25,000	1,28,000
Malabar	2,22,000	2,34,000	2,27,000	2,78,000	2,87,000	2,87,000	2,73,000	2,80,000	2,80,000
Total	36,74,000	38,49,000	36,17,000	41,00,000	40,04,000	39,99,000	39,76,000	37,14,000	39,25,000

The total Estimate under "Abkarri" as revised by the Board thus amounts to Rupees 60,31,000.

Actuals of 1873-74	60,99,000
Sanctioned Estimate for 1874-75	60,90,000
Collector's Estimate for 1875-76	57,92,000
Board's Estimate for Do.	60,31,000

The collections in 1873-74 were unusually high owing to the increased trade in consequence of the famine in Bengal. The Collectors have therefore estimated about two and a half lakhs of Rupees less than the actuals. The Board do not think that the Estimates of the Collectors can be materially altered and they would fix their Estimate at Rs. 29,15,000 as shown below.

Sea Customs

	Rs	
1869-70	25,90,000	Actuals
1870-71	28,67,000	Do.
1871-72	29,28,000	Do.
1872-73	27,83,000	Do.
1873-74	31,44,000	Do.
1874-75	31,42,000	Sanctioned Estimate
Do.	30,97,000	Regular Do.
1875-76	28,88,000	Collector's Do.
Do.	29,15,000	Board's Do.

Districts	Actuals 1869-70	Actuals 1870-71	Actuals 1871-72	Actuals 1872-73	Actuals 1873-74	Sanctioned Estimate for 1874-75	Regular Estimate for 1874-75	Collector's Estimate for 1875-76	Board's Estimate for 1875-76
Ganjam	48,000	45,000	49,000	51,000 ×	1,42,000	1,41,500	1,60,000	91,000	90,000
Vizagapatam	51,000	70,000	70,000	49,000 ×	70,000	70,000	72,000	71,000	71,000
Godavery	1,11,000	1,28,000	94,000	55,000 ×	78,900	78,700	1,19,000	96,000	× 90,000
Kistna	18,000	10,000	6,000	3,000 ×	14,000	13,700	22,000	10,000	10,000
Nellore	"	"	"	"	100	100	100	100	100
Madras	16,04,000	17,32,000	16,92,000	16,25,000 ×	17,84,000	17,83,500	17,47,900	16,84,900	16,99,900
South Arcot	30,000	51,000	87,000	76,000 ×	94,000	94,400	67,000	86,000	86,000
Tanjore	4,04,000	4,91,000	5,18,000	5,07,000 ×	6,20,000	6,19,400	6,05,000	5,00,000	× 5,10,000
Madura	27,000	21,000	21,000	24,000	22,000	21,500	18,000	23,000	23,000
Tinnevelly	91,000	1,21,000	1,36,000	1,29,000 ×	1,44,000	1,44,200	1,48,000	1,41,000	1,40,000
South Canara	87,000	82,000	65,000	1,14,000	39,000	39,200	25,000	45,000	59,000
Malabar	1,21,000	1,16,000	1,90,000	1,50,000	1,36,000	1,35,800	1,13,000	1,40,000	1,36,000
Total	25,90,000	28,67,000	29,28,000	27,83,000	31,44,000	31,42,000	30,97,000	28,88,000	29,15,000

Land Customs.

The Estimates of Collectors with the actuals of the past five years are shown in the statement given below, from which it will be observed that the Collector of Tanjore estimates a large decrease on the same ground on which he estimates a decrease under Sea Customs i.e. that the trade in 1873-74 was unusually brisk on account of the famine in Bengal. The Board however think that the reduction is too large and the estimate may be raised from 80,000 Rupees to 1,00,000 Rupees. The other Estimates do not call for remarks.

	Rs	
1869-70	1,74,000	Actuals
1870-71	1,81,000	Do.
1871-72	2,04,000	Do.
1872-73	1,96,000	Do.
1873-74	2,19,000	Do.
1874-75	2,18,000	Sanctioned Estimate
Do.	2,24,000	Regular Collectors Do.
1875-76	1,80,300	Collectors Do.
Do.	2,00,300	Boards Do.

District	Actuals 1869-70	1870-71	1871-72	1872-73	1873-74	Sanctioned Estimate for 1874-75	Regular Collectors Estimate for 1874-75	Collectors Estimate for 1875-76	Board's Estimate for 1875-76
Godavery	700	600	300	400	200	200	200	300	300
South Arcot	81,300	79,400	117,700	102,000	85,800	85,800	73,800	90,000	90,000
Tanjore	79,000	91,000	80,000	82,000	121,000	120,000	139,000	80,000	1,00,000
Malabar	13,000	10,000	6,000	11,600	12,000	12,000	11,000	10,000	10,000
Total	1,74,000	1,81,000	2,04,000	1,96,000	2,19,000	2,18,000	2,24,000	1,80,300	2,00,300

Salt

The Collector of Malabar has not estimated the receipts in his District pending the orders of the Board on a certain reference made by him regarding the purchase and sale of salt in his District but supposing that

Collector's letter 17th August 1874

the receipts in his District will be the same as those estimated for the current year and taking that to be his estimate the total receipts in all the Districts as estimated by the Collectors amount to Rupees 1387,4000. This is about 9 lakhs more than the actuals of 1873-74 and the Estimate of the current year. The Board think the Estimate for 1875-76 should not be higher than Rs. 130,82,000.

The subjoined table shows the actuals of the past 5 years, the regular and Budget Estimates of the current year, and the Estimates for 1875-76 as made by the Collectors and as revised by the Board.

	Rs.	
1869-70	116,47,000	Actuals
1870-71	126,42,000	D°
1871-72	130,78,000	D°
1872-73	128,08,000	D°
1873-74	129,51,000	D°
1874-75	125,00,000	Sanctioned Estimate
D°	129,05,000	Regular D°
1875-76	138,74,000	Collectors D°
D°	130,82,000	Board's D°

Salt.

Actuals

Districts	1869-70	1870-71	1871-72	1872-73	Sanctioned Estimate for 1873-74	Regular Estimate for 1874-75	Collectors Estimate for 1875-76	Board's Estimate for 1875-76
Ganjam	134,000	155,000	164,000	136,000	130,000	130,000	130,000	130,000
Vizagapatam	31,000	35,000	29,000	39,000	30,000	30,000	30,000	30,000
Godavery	50,000	54,000	57,000	52,000	50,000	50,000	50,000	50,000
Kistna	108,000	114,000	129,000	124,000	120,000	120,000	120,000	120,000
Nellore	10,31,000	11,41,000	13,49,000	12,86,000	12,00,000	12,00,000	12,00,000	12,00,000
Cuddapah	"	"	"	"	10,000	10,000	10,000	10,000
Bellary	13,000	11,000	11,000	13,000	10,000	10,000	10,000	10,000
Kurnool	2,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000
Chingleput	2,58,000	2,74,000	2,49,000	2,55,000	2,50,000	2,50,000	2,50,000	2,50,000
South Arcot	7,13,000	6,08,000	6,50,000	7,17,000	7,00,000	7,00,000	7,00,000	7,00,000
Tanjore	11,66,000	12,13,000	13,25,000	13,91,000	13,00,000	13,00,000	13,00,000	13,00,000
Madura	6,32,000	6,18,000	5,47,000	6,17,000	6,00,000	6,00,000	6,00,000	6,00,000
Tinnevelly	7,86,000	8,48,000	10,23,000	10,87,000	10,00,000	10,00,000	10,00,000	10,00,000
North Canara	6,16,000	5,33,000	6,65,000	5,21,000	5,00,000	5,00,000	5,00,000	5,00,000
Malabar	9,53,000	10,50,000	11,89,000	11,10,000	11,00,000	11,00,000	11,00,000	11,00,000
Total	116,47,000	126,42,000	135,78,000	128,08,000	125,00,000	129,05,000	138,74,000	130,82,000

From the above it will be observed that the Board have revised the Collectors' Estimates in the following Districts.

Ganjam. Notwithstanding that the price of salt has been increased in the Divisions of Ganjam and Chaspar, the Collector estimates less than the actuals of 1873-74 in consequence of the restriction imposed by the Bengal Government on salt passing through their provinces. The restrictions it appears are to be modified, and the Board think there is no reason for apprehending a decrease but rather the contrary. They have therefore raised the estimate to Rupees 16,80,000.

Vizagapatam. The Collector assigns no reason for estimating an increase over the actuals of 1873-74 and the Board do not think

think the receipts can be expected to be more than Rs 470,000

Chingleput The actuals of 1873-74 included the increase of sales at Cheyur on account of the deficiency of stock at Mercanum in South Arcot. Deducting this the actuals will amount approximately to Rs 2,50,000. This has been raised by Rs 20,000. The Collector gives no reason for expecting so much as Rs 2,70,500

In South Arcot the actuals of 1873-74 were smaller owing to the insufficiency of stock - but the Board doubt whether it would be possible to realize an increase of about 1½ lacs of Rupees. The estimate is therefore

therefore reduced from 13000 to Rs 650000.

Tanjore. The Collector states that the actuals of 1873-74 were low owing to the deficient stock of salt and that the increase estimated as expected from the prospective course of the inland trade. Looking however to the actuals of 1871-72 and 1872-73, the Board do not think it safe to estimate more than 1400,000 —

In Madura. The Collector's estimate is supported by the regular estimate of the current year, but — still looking to the actuals of past years, the Board think it necessary to reduce it to Rs. 5,00,000.

Tinnevelly. The Collector estimates an

an increase of Rs 457,000 over the actuals of 1873-74 with reference to the probable increase in the demand for salt on the opening of the Railway at Tuticorin. The Board consider the Estimate is too large and therefore reduce it to 1050000.

South Canara. The Collector states — that the salt trade as far as regards salt manufactured in the district will materially improve in consequence of the recent measures for the production of a better quality of salt and accordingly estimates an increase of Rupees 63000 over the actuals of 1873-74.

The Board do not consider the reason for the large increase sufficient. Moreover a disturbance to the disadvantage of the revenue will probably

probably be caused when the price is raised as it will have to be under the new arrangements. The estimate is accordingly reduced to Rupees 587000 which is in excess of the actuals of 1873-74 by Rs. 14,000.

Malabar. For similar reasons the Board think it unsafe to make the estimate for Malabar higher than the regular Estimate for the current year.

The Districts in which the Board have allowed the Collectors Estimates to stand notwithstanding the large variations between them and the actuals of 1873-74 are Godavery and Kistna.

In Godavery the Estimate is retained, because the Collectors are likely to improve by the opening of a new salt station at Mogalturu and

and of steam communication with Dowlaiswaram and Dumagudem.

In Kistna the Estimate is consistent with the regular Estimate for the current year.

Stamps Non Judicial

The Collectors' Estimate under this head is fair and will be accepted with slight modifications. The following statement shews the Estimates in comparison with past actuals and the sanctioned and regular Estimates for the current year.

1870-71	1,62,000	Actuals
1871-72	1,56,1000	do
1872-73	1,72,8000	do
1873-74	1,67,1000	do
1874-75	1,75,0000	Sanctioned Estimate
Do	1,66,4000	Regular Estimate
1875-76	1,68,3000	Collectors Estimate
Do	1,68,5000	Boards Do

Districts

Court fees Stamps

The Collectors' Estimates under this head also are very fair and call for no remark. The Estimates for each district as proposed by the Collector and as slightly revised by the Board are shown in the subjoined statement.

	Rs		
1870-71	24,10,000	Actuals	
1871-72	24,32,000	Actuals	
1872-73	25,38,000	Actuals	
1873-74	30,44,000	Actuals	
1874-75	29,35,000	Sanctioned Estimate	
Do	31,99,000	Regular Estimate	
1875-76	30,17,000	Collectors' Estimate	
Do	30,54,000	Boards' Do	

Districts

Districts	Actuals 1870-71	Actuals 1871-72	Actuals 1872-73	Actuals 1873-74	Collectors Estimate for 1874-75	Regular Estimate for 1874-75	Collectors Estimate for 1875-76	Boards Estimate for 1875-76 Rupees
Ganjam	30,000	28,000	28,000	29,000	28,500	29,000	28,000	28,000
Vizagapatam	41,000	52,000	54,000	58,000	51,000	55,000	51,000	51,000
Godavery	40,000	52,000	80,000	59,000	77,300	69,000	71,000	71,000
Kistna	54,000	51,000	60,000	51,000	57,600	51,000	54,000	54,000
Nellore	46,000	41,000	52,000	54,000	54,700	52,000	50,000	50,000
Cuddapah	25,000	21,000	24,000	61,000	55,900	68,000	66,000	66,000
Bellary	71,000	73,000	74,000	64,000	85,500	71,000	73,000	73,000
Kurnool	58,000	55,000	55,000	44,000	57,200	44,000	52,000	52,000
Madras	100,000	92,000	89,000	94,000	84,300	92,000	90,000	90,000
Chingleput	30,000	25,000	26,000	26,000	27,700	28,000	28,000	28,000
North Arcot	12,000	14,000	19,000	7,000	15,200	19,000	18,000	18,000
South Arcot	50,000	45,000	55,000	54,000	55,100	55,000	57,000	57,000
Tanjore	104,000	103,000	18,1000	179,000	180,000	179,000	180,000	180,000
Trichinopoly	35,000	38,000	46,000	43,000	44,500	44,000	43,000	43,000
Madura	109,000	102,000	102,000	122,000	123,200	122,000	123,000	123,000
Tinnevelly	112,000	58,000	115,000	116,000	120,500	116,000	109,000	109,000
Coimbatore	13,000	54,000	55,000	65,000	65,000	65,000	65,000	65,000
Nilgiris	6,000	4,000	4,000	2,000	2,300	2,000	4,000	4,000
Salem	58,000	55,000	54,000	54,000	54,100	61,000	57,000	56,000
South Canara	51,000	50,000	58,000	58,000	58,400	52,000	52,000	52,000
Malabar	214,000	199,000	234,000	225,000	235,000	225,000	235,000	235,000
Anjengo	11,000	12,000	108,000	101,000	112,000	101,000	120,000	120,000
Stamps								
Total	1522,000	1528,000	1728,000	1704,000	1750,000	1704,000	1883,000	1885,000

The following is an abstract of the estimates discussed in the foregoing paragraph.

Items	Actuals of 1873-74	Sanctioned estimate for 1874-75	Estimate of 1875-76 As proposed by Collector.	Estimate of 1875-76 As fixed by the Board.
	Rs	Rs	Rs	Rs
Land Revenue	44,64,000	45,20,000	44,91,8000	45,14,1000
Excise on spirits and drugs	60,99,000	60,90,000	57,92,000	60,31,000
Sea Customs	31,44,000	31,42,000	28,88,000	29,15,000
Land Customs	2,19,000	2,18,000	1,80,300	2,00,300
Salt	129,51,000	130,00,000	138,74,000	130,82,000
Stamps { Non Judicial	16,71,000	17,50,000	16,83,000	16,85,000
Stamps { Court Fee	30,44,000	29,35,000	30,17,000	30,54,000
	7,15,92,000	7,23,35,000	7,23,52,300	7,21,08,300

The usual statement shewing the estimated receipts and sales of salt in the several maritime districts in 1875-76 is herewith submitted. The Board do not consider it necessary to send any explanatory memorandum shewing the grounds upon which the Land Revenue estimate has been fixed for each district, as the particulars are fully explained in the previous paragraphs.

Districts	Actuals 1870-71	Actuals 1871-72	Actuals 1872-73	Actuals 1873-74	Sanctioned Estimate for 1874-75	Regular Estimate for 1875-76	Collector's Estimate figures
Ganjam	52,000	53,000	40,000	61,000	59,000	61,000	59,000
Vizagapatam	81,000	75,000	83,000	103,000	101,000	110,000	101,000
Godavery	128,000	144,000	141,000	134,000	135,000	138,000	135,000
Kistna	84,000	88,000	89,000	114,000	113,000	126,000	113,000
Nellore	61,000	65,000	73,000	121,000	104,000	124,000	104,000
Cuddapah	105,000	101,000	110,000	121,000	122,000	134,000	122,000
Bellary	99,000	96,000	107,000	128,000	123,000	131,000	123,000
Bombay	74,000	51,000	65,000	108,000	103,000	124,000	103,000
Chief Export	41,000	43,000	47,000	105,000	52,000	58,000	52,000
Malabar	151,000	155,000	153,000	154,000	59,000	69,000	59,000
North Canara	72,000	71,000	93,000	126,000	209,000	211,000	209,000
South Canara	61,000	71,000	70,000	102,000	112,000	124,000	112,000
Tanore	224,000	306,000	312,000	160,000	198,000	198,000	198,000
Trichinopoly	62,000	58,000	74,000	162,000	303,000	325,000	303,000
Madura	183,000	126,000	184,000	235,000	242,000	252,000	242,000
Tinnevelly	125,000	101,000	121,000	205,000	203,000	205,000	203,000
Coimbatore	79,000	84,000	154,000	96,000	92,000	96,000	92,000
Salgeris	3,000	3,000	7,000	7,000	8,000	7,000	8,000
Salem	27,000	80,000	74,000	102,000	180,000	182,000	180,000
North Canara	109,000	101,000	115,000	141,000	156,000	141,000	156,000
Malabar	234,000	284,000	283,000	320,000	356,000	320,000	356,000
Duplicates of Stamps	129,000	99,000	131,000	90,000	85,000	90,000	85,000
Total	24,10,000	24,32,000	25,38,000	30,44,000	29,35,000	30,17,000	30,54,000

The usual table shewing the progress of collections during the first five months of the current year in comparison with those during the same period of the past year is subjoined. —

Items	Collections in the first five months of 1873-74	Collections in the first five months of 1874-75	Difference
	Rs	Rs	Rs
Land Revenue	17800000	17506000 –	294000
Excise on Spirits and drugs	2508000	2473000 –	35000
Sea Customs	1289000	1243000 –	46000
Land Customs	89000	95000 +	6000
Salt	4791000	4745000 –	46000
Stamps { General	754000	756000 +	2000
Stamps { Court fees	1109000	1255000 +	146000

The decrease in Land Revenue is chiefly in Tinnevelly where owing to failure of crops the collections fell off. Under Court Fees stamps there is a large increase, but no conclusion can be drawn from this as to the probable collections during the whole year. The variations under the other heads are small and call for no remarks. —

(A true Extract)

J Grote
Secretary. —

Revenue Board office
Madras.
10th October 1874. —

To

The Secretary to Government Rev. Dept.
with 2 statements. —

C & L Murphy

No 4041
Revenue 1874 Depte
No 603

Proceedings of the Board of Revenue

Dated 17th October 1874
Despd 17 ——
Received 19

2

SOdr 1509-5 December 1874

Submitting to Government the Imperial Budget of Receipts for 1875-76 with their observations

Statement shewing the estimated receipts and sales of salt in the several Districts for 1875-76.

Districts	Quantity likely to be in store on the 31st March 1875.	Quantity likely to be manufactured and brought into store in 1875-76.	Total of Columns 2 and 3	Salt likely to be sold during 1875-76. Quantity	Value	Probable Wastage	Total of Columns 5 and 7	Balance difference of column 4 and 8.
			Estimates for 1875-76.					
1	2 In Mds	3 In Mds	4 In Mds	5 In Mds	6 In Rupees	7 In Mds	8 In Rupees	9 In Rupees.
Ganjam	6,57,496	9,32,496	15,91,992	7,76,000	16,80,000	46,041	8,22,041	7,69,951
Vizagapatam	2,08,476	3,60,000	5,68,476	2,67,000	4,70,000	14,760	2,81,760	2,86,716
Godavery	183,255	356,745	5,40,000	3,00,000	6,00,000	18,000	3,18,000	2,22,000
Kistna	562,714	9,60,000	15,12,714	6,35,000	12,00,000	31,750	6,66,750	8,45,964
Nellore	495,370	7,68,000	12,63,370	6,72,000	13,48,000	26,300	6,98,300	5,65,070
Chingleput	2,35,943	23,60,000	46,59,943	16,43,862	25,20,000	82,442	17,31,304	29,28,639
South Arcot	3,24,252	5,22,000	8,46,252	3,92,680	6,50,000	33,320	4,26,000	4,20,252
Tanjore	9,58,678	13,20,000	22,78,678	7,92,925	14,00,000	30,000	8,22,925	14,55,753
Madura	3,96,362	4,20,000	8,16,362	3,00,000	5,00,000	15,800	3,15,800	5,00,562
Tinnevelly	6,50,496	10,80,000	17,30,496	8,40,000	10,50,000	18,000	8,58,000	8,72,496
South Canara	2,48,357	3,17,000	5,65,357	3,00,000	5,87,000	11,527	3,11,527	2,53,830
Malabar	3,89,750	5,88,000	9,77,750	5,50,400	10,60,000	20,939	5,71,339	4,06,411
Total	74,37,149	99,14,241	173,51,390	74,74,867	130,65,000	3,48,879	78,23,746	95,27,644

Revenue Board Office
Madras.
10th October 1874

/Signed/ J. Gross
Secretary.

Estimate receipts of sale of Salt for 1875-76

G.O. 5 Dec. 1874 No 1509.
Ls 13 No 72.

@ 30/11/74. re 1/12/74.

Statement shewing the estimated receipts and sales of Salt in the several Districts for 1875-76.

Estimates for 1875-76.

Districts	Quantity likely to be in store on the 31st March 1875	Quantity likely to be manufactured and brought into store in 1875-76	Total of Columns 2 and 3.	Salt likely to be sold during 1875-76. Quantity	Value	Probable Wastage.	Total of Columns 5 and 7	Balance or difference of Columns 4 and 8
1	2	3	4	5	6	7	8	9
	In Mds	In Mds	In Mds	In Mds	Rs	In Mds	In Mds	In Mds.
Ganjam	6,59,496	9,32,496	15,91,992	7,76,000	16,80,000	46,041	8,22,041	7,69,951
Vizagapatam	2,08,476	3,60,000	5,68,476	2,67,000	4,70,000	14,760	2,81,760	2,86,716
Godavery	1,83,255	3,56,745	5,40,000	3,00,000	6,00,000	18,000	3,18,000	2,22,000
Kistna	5,62,714	9,50,000	15,12,714	6,35,000	12,00,000	31,750	6,66,750	8,45,964
Nellore	4,95,370	7,68,000	12,63,370	6,72,000	13,48,000	26,300	6,98,300	5,65,070
Chingleput	23,59,943	23,00,000	46,59,943	16,48,862	25,20,000	82,442	17,31,304	29,28,639
South Arcot	3,24,252	5,22,000	8,46,252	3,92,680	6,60,000	33,320	4,26,000	4,20,252
Tanjore	9,58,678	13,20,000	22,78,678	7,92,925	14,00,000	30,000	8,22,925	14,55,753
Madura	3,96,362	4,20,000	8,16,362	3,00,000	5,00,000	15,800	3,15,800	5,00,562
Tinnevelly	6,50,496	10,80,000	17,30,496	8,40,000	10,50,000	18,000	8,58,000	8,72,496
South Canara	2,48,357	3,17,000	5,65,357	3,00,000	6,87,000	11,527	3,11,527	2,53,830
Malabar	3,89,750	6,88,000	9,77,750	5,50,400	10,60,000	20,939	5,71,339	4,06,411
Total	74,37,149	99,14,241	1,73,51,390	74,74,867	1,30,65,000	3,48,879	78,23,746	95,27,644

Revenue Board Office
Madras
10th October 1874.

J. Grose
Secretary.

Enclosure in Proceedings
of the Board of Revenue
to the Secretary to Govern-
ment Revenue Dept
dated 17th October 1874 ..

Rev $\frac{1}{4041}$/74

Rev 1603/74

P.G. 7/5 Decr/74
Sir B. No 72

Statement showing the
Estimated Receipts and
Sales of Salt in the
several Districts for
1875-76. –

Estimates Revenues and Receipts for the year ending 31st March 1876.

Districts	I Land Revenue Actuals 1873-74 Rs	Estimates 1874-75 Rs	Estimates 1875-76 Rs	IV Excise on Spirits & Drugs Actuals 1873-74 Rs	Estimates 1874-75 Rs	Estimates 1875-76 Rs	VI Customs: Sea Customs Actuals 1873-74 Rs	Estimates 1874-75 Rs	Estimates 1875-76 Rs	Land Customs Actuals 1873-74 Rs	Estimates 1874-75 Rs	Estimates 1875-76 Rs	Total Actuals 1873-74 Rs	Estimates 1874-75 Rs	Estimates 1875-76 Rs	VII Salt Actuals 1873-74 Rs	Estimates 1874-75 Rs	Estimates 1875-76 Rs	IX Stamps: General Stamps Actuals 1873-74 Rs	Estimates 1874-75 Rs	Estimates 1875-76 Rs	Court fees stamps Actuals 1873-74 Rs	Estimates 1874-75 Rs	Estimates 1875-76 Rs	Total Actuals 1873-74 Rs	Estimates 1874-75 Rs	Estimates 1875-76 Rs
Ganjam	12,61,860	11,30,000	11,70,000	72,588	72,000	74,000	141,519	141,500	90,000	"	"	"	141,519	141,500	90,000	16,56,149	16,56,000	16,80,000	29,096	28,500	28,000	61,022	59,000	60,000	90,118	87,500	88,000
Vizagapatam	14,18,510	13,95,000	13,96,000	1,58,529	1,58,000	153,000	70,076	70,000	71,000	"	"	"	70,076	70,000	71,000	467,053	470,000	470,000	58,118	51,000	57,000	103,006	101,000	103,000	161,124	152,000	160,000
Godavery	41,50,386	39,40,000	41,50,000	2,43,497	2,43,000	220,000	78,813	78,700	90,000	200	200	300	79,013	78,900	90,300	545,429	550,000	600,000	68,580	77,300	71,000	174,265	168,000	177,000	242,845	245,300	248,000
Kistna	37,30,110	36,54,000	37,50,000	2,35,967	2,36,000	211,000	13,791	13,700	10,000	"	"	-	13,791	13,700	10,000	1257,354	1257,000	12,00,000	51,098	57,600	54,000	117,273	113,000	121,000	168,371	170,600	175,000
Nellore	22,80,816	24,59,000	24,35,000	87,163	87,000	85,000	95	100	100	"	"	"	95	100	100	1372,156	1372,000	1348,000	50,981	57,700	50,000	103,713	100,000	100,000	154,694	157,700	150,000
Cuddapah	19,74,924	18,70,000	19,75,000	2,33,715	2,33,000	235,000	"	"	"	"	"	"	"	"	"	2483	2500	2500	66,428	75,900	66,000	126,100	122,000	128,000	192,528	197,900	194,000
Bellary	24,49,405	25,88,000	25,08,000	7,01,803	7,01,000	701,000	"	"	"	"	"	"	"	"	"	17,371	17,000	12,500	71,431	86,900	73,000	107,784	103,000	108,000	179,215	189,900	181,000
Kurnool	14,62,709	14,77,000	14,73,000	3,24,032	3,24,000	320,000	"	"	"	"	"	"	"	"	"	2255	2,200	2,000	45,626	57,200	51,000	54,139	52,000	54,000	99,765	109,200	105,000
Madras	1,03,738	75,000	75,000	11,52,045	11,52,000	11,52,000	17,83,597	17,83,500	16,99,900	"	"	"	17,83,597	17,83,500	16,99,900	-	-	-	93,857	89,300	90,000	217,044	209,000	217,000	310,901	298,300	307,000
Chingleput	16,43,143	17,00,000	16,43,000	1,86,958	1,86,000	187,000	"	"	"	"	"	"	"	"	"	2544,536	25,50,300	25,20,000	27,737	27,700	28,000	62,652	59,000	66,000	90,389	86,700	94,000
North Arcot	24,22,196	26,61,000	24,22,000	3,29,769	3,29,000	330,000	"	"	"	"	"	"	"	"	"	"	"	"	71,096	69,200	68,000	121,352	117,000	1,20,000	192,448	186,200	1,88,000
South Arcot	28,93,142	34,50,000	33,00,000	1,94,602	1,94,000	200,000	94,484	94,400	86,000	85,920	85,800	90,000	180,404	180,200	176,000	559,597	561,000	654,000	56,559	57,100	57,000	99,589	98,000	1,00,000	156,148	155,100	157,000
Tanjore	42,04,332	41,50,000	41,80,000	4,76,838	4,76,000	476,000	619,507	619,400	570,000	120,982	120,000	100,000	740,489	739,400	610,000	1361,597	1367,000	14,00,000	179,100	180,600	180,000	376,566	363,000	3,75,000	555,666	543,600	555,000
Trichinopoly	14,04,266	15,08,000	15,08,000	1,40,583	1,40,000	140,000	"	"	"	"	"	"	"	"	"	"	"	"	42,600	46,500	43,000	77,829	75,000	75,000	120,429	121,500	118,000
Madura	22,50,240	22,50,000	22,43,000	1,84,796	1,84,000	180,000	21,588	21,500	23,000	"	"	"	21,588	21,500	23,000	486,071	493,000	500,000	119,451	123,200	123,000	239,616	231,000	239,000	359,067	354,200	362,000
Tinnevelly	29,45,456	28,35,000	28,51,000	2,12,127	2,12,000	208,000	144,363	144,200	140,000	"	"	"	144,363	144,200	140,000	996,149	10,16,000	10,50,000	108,608	120,500	109,000	205,375	197,000	205,000	313,983	317,500	314,000
Coimbatore	24,63,146	26,10,000	26,10,000	2,90,073	2,90,000	282,000	"	"	"	"	"	"	"	"	"	"	"	"	64,897	66,000	65,000	95,745	92,000	96,000	160,642	158,000	161,000
Nilgiris	42,384	35,000	44,000	72,891	72,000	73,000	"	"	"	"	"	"	"	"	"	"	"	"	6,759	6,300	6000	7,455	7,000	7,000	14,214	13,300	13,000
Salem	23,02,500	22,47,000	22,54,000	3,86,055	3,86,000	386,000	"	"	"	"	"	"	"	"	"	"	"	"	58,608	59,100	59,000	100,872	97,000	102,000	159,480	156,100	161,000
South Canara	12,60,571	12,50,000	12,54,000	1,28,740	1,28,000	128,000	39,332	39,200	59,000	"	"	"	39,332	39,200	59,000	573,459	576,000	587,000	52,895	58,400	52,000	139,983	134,000	141,000	192,878	192,400	193,000
Malabar	18,00,357	19,10,000	19,00,000	2,87,090	2,87,000	280,000	136,362	135,800	136,000	12,212	12,000	10,000	148,574	147,800	146,000	1109,867	11,10,000	10,60,000	231,409	235,000	235,000	367,437	353,000	370,000	598,846	588,000	605,000
Supt. of Stamps	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	115,959	125,000	1,20,000	84,862	85,000	90,000	200,821	210,000	210,000
Total	444,64,191	452,00,000	451,41,000	60,99,461	60,90,000	60,34,000	31,43,527	31,42,000	29,15,000	219,314	218,000	200,300	33,62,841	33,60,000	31,15,300	129,57,480	130,00,000	130,82,000	16,74,863	17,50,000	16,85,000	30,43,679	29,35,000	30,54,000	47,18,542	46,85,000	47,39,000

Revenue Board Office
Madras 10th October 1874

Signed/ J. Grose
Secretary

Revenue Receipts for the
Year 1875-76

G. 6. 5 Dec. 74 No. 1509.
In B No 92.

Revenue Department.

No. 1509

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 5th of January 1875.

READ the following Proceedings of the Board of Revenue.

Submitting the Imperial Budget of Receipts for 1875/76 with observations. } H. E. 17th October 1874.

The Board of Revenue submit, with their Proceedings above recorded, the Budget estimate of Revenue and Receipts for 1875/76.

2. The Board's estimate of Rs. 451,41,000 under "Land Revenue" seems to the Govt. too high. The collections under this head have in no year, except 1872/73, exceeded Rs. 447,58,800, and the actuals

Land Revenue

	Rs.
Actuals of 1873/74	444,64,191
Estimate for 1874/75	452,00,000
Do proposed for 1875/76	451,41,000

Subject & remarks on Akari Letter

actuals of last year amounted to only Rs. 445,15,000 (according to the Accountant General's Books). The circumstances of 1872/73 were exceptional and, as anticipated by Government in para 2 of their Proceedings dated 9th December 1873 No. 1380, the estimate of Rs. 452 lacs for the current year is not ~~at~~ ~~all~~ likely to be realized.

~~and~~ The Board fix the regular estimate at Rs. 447,54,000 and even this sum judging ~~[illegible]~~ from the collections (Rs. 18105,610)* of the first six months of the year, appears to be ~~[illegible]~~ above the probable result. The Board are guided in ~~fixing~~ their forecast for the next year chiefly by the Collectors'

*To Govt. of India d/14th August 1873 No. 849.

*	Collections in the first six months.	Total Revenue
1869/70	185,60,272	447,58,864
1870/71	185,94,200	439,33,269
1871/72	197,55804	444,03,126
1872/73	201,54,365	469,34,764
1873/74	184,83,958	445,14,893
Total	955,48,599	2245,44,916
Average	191,09,720	449,08,983
Average of 4 years excluding 1872/73	188,48,558	444,02,538

Collectors' estimates, but the recent disastrous floods in several Districts which are likely to entail loss of Revenue and the actuals of past years do not justify a larger estimate than Rs. 447* lacs for 1875/76.

× This is high, but 2,41,000 is an struck out for the Bd. ultimate & any further reduction may be considered inexpedient. ?

Joyce with Mr. [illegible] 24/11

I would say 447. We must not be too sanguine. [illegible]

Set 449. [illegible]

Excise on Spirits & Drugs.

Actuals of 1873/74	60,99,461.
Estimate for 1874/75	60,90,000.
Do proposed for 1875/76	60,31,000.

This is a bad outturn of the first year of new leases. Under ordinary circumstances 5 lakhs increase [illegible] have been certain. I attribute this to change of system of which [illegible] profit goes to contractors.

If the Madras distilleries are again [illegible] 10% will be saved in the manufacture and I think they the whole of this will be added to the estimate & realized. [illegible]

[illegible] with reference to [illegible] [illegible] 24/11

3. The Board's estimate of Rs. 60,31,000 under "Abkari" is rather low. It consists of a probable revenue of Rs. 9,54,000 from the excise system which was introduced into five Districts, of Rs. 11,52,000 expected to be realized in the Town of Madras where the Abkari is under the direct management of Government, and of the estimated collection of Rs. 39,25,000 in the other Districts in which the

revenue

revenue is farmed out.

The first part of this estimate is accepted. The regular estimate for the town of Madras is put down at Rs. 11,79,000 against the sanctioned estimate of Rs. 11,52,000 ~~& the [illegible] want of explanation as to what causes contributed to the increase of over a quarter of lac of Rs. The Govern[illegible] [illegible] the [illegible] to [illegible], for the same reason, the estimate for the next year as [illegible] raised. The Board will be requested to report on the subject, and in the meanwhile, the estimate [illegible] for the next year will be fixed at Rs. 11,60,000.~~ The revenue from the remaining fifteen Districts which ranged between 40 & 41 lacs in the last two years is expected to fall next year to 39¼ lacs, against the regular estimate of 39¾ lacs for the current year. The Collectors do not expect that, at the next sale, the farms will sell for the present abnormally high sums, and the Board of Revenue, considering it difficult to anticipate the effect of the competition in 1875/76, raised

× The Bd. state that this estimate will require revision if Govt. [illegible] orders on their Proc. of 3rd September 1874 No. 2487 (on Mr. Daly's report upon the abkari of the whole Presidency) [illegible] revenue the Budget.

Should rather say

The Board do not explain on what grounds this large increase is anticipated, and the Govt. consider it safer to estimate for Rs. 11,60,000 –

If this is only in the main the result of change it is clearly unfair to the [illegible].

At each renewal of three years leases an good increase is fairly to be expected and certainly [illegible] of open competition – However an estimating for absolutely stationary state (for three years) there [illegible] nothing in the state of the Country to justify such [illegible] [illegible] –

raised the Collectors' estimates from Rs. 37,14,000 to Rs. 39,25,000. The Govt observe, however, that in the case of some of the Districts the estimates are low, as shown in the subjoined table. —

Districts.	Average of 1869/70 to 1871/72	Average of 1872/73 to 1874/75. (regular estimate)	Bd's estimate for 1875/76.
	Rs.	Rs.	Rs.
Nellore	94,000	89,000	85,000
Kurnool	346,000	332,600	320,000
Tanjore	528,300	508,600	476,000
Nilgiris	80,300	76,600	73,000
South Canara	133,000	130,300	128,000
Total	11,81,600	11,37,100	10,82,000

Making sufficient allowances for the Collectors' apprehensions that the Farms may not sell for

the present high prices next year, as well as for the Board's estimates in the case of other Districts which appear somewhat high, an addition of Rs. 31,000 may safely be made to the Board's estimate. The total estimate for these Districts will stand at Rs. 39,56,000, which is still below the actuals of the last two years and the regular estimate for the current year.

The total Estimate under "Abkari" now passed amounts to Rs. 60,70,000.

4. The Board estimate the revenue under Customs at Rs. 3115,300, consisting of Rs. 2915,000 from Sea Customs and Rs. 200,300 from Land Customs. The former estimate is

×	Average of 1869/70 to 1871/72	Average of 1872/73 to 1874/75 (Regular estimate)	Board's estimate
	Rs.	Rs.	Rs.
Tinnevelly	149,000	202,300	208,000
Salem	366,000	383,000	386,000
Malabar	227,600	279,300	280,000

Excise Districts Rs. 9,54,000
Madras Town " 11,60,000
Other Districts " 39,56,000
Total. 60,70,000

Customs.

	Sea	Land	Total
Actuals of 1873/74	3114,327	219,314	3333,641
Estimate for 1874/75	3114,000	216,000	3330,000
Proposed Bd for 1875/76	2915,000	200,300	3115,300

is much below the actuals of 1873/74 and the estimate for the current year as shown in the table in the margin.

The Board state that the Collectors have estimated about two and a half lacs of Rs less than the actuals as the collections in 1873/74 were unusually high "owing to the increased trade in consequence of the famine in Bengal". This no doubt was the case to a certain extent, the famine having curtailed the usual supplies of food grains to Ceylon and other similar places classed under "foreign ports" from Burmah, which diverted its

The first page has no.

	1872/73	1873/74
	Rs.	Rs.
First half, or up to September 1873.	12,71,047	15,20,682
Second half or up to March 1874	15,11,991	16,40,943
Total -	27,83,038	+31,61,625

+ According to the Board's monthly returns.

its rice trade towards Bengal and those ports having had to be supplied from this Presidency.

The famine, however, did not commence till about October 1873, and the collections of the first half of the year, or up to September 1873, shows an increase of nearly 2½ lacs of Rs. The addition to the Revenue in the 2d half year was Rs 128,952. The trade which was dull in 1872/73 had evidently become more active in the following year, and there are no indications to show that it will fall off in the current or next year.

The

The Board's estimate is therefore raised to Rs. 30,00,000.

The Board's estimate of Rs. 2,00,300 under "Land Customs" is accepted.

The total estimate passed under "Customs" is Rs. 32,00,000.

5. The Board's estimate of Rs. 130,82,000 under Salt is raised to Rs. 131,00,000 - The South Arcot estimate may safely be increased from Rs. 6,50,000 to Rs. 6,68,000 with reference to the actuals of 1871/72 and 1872/73, as in 1873/74, the revenue suffered from a deficiency in the Stock of Salt, which it is hoped will not occur

Salt

	Rs.
Actuals of 1873/74 -	129,51,430
Estimate for 1874/75 -	130,00,000
Do proposed for 1875/76.	130,82,000

	Rs.
* 1871/72 -	— 6,70,000.
1872/73 -	— 7,17,000.

Stamps.

	General	Court Fees.	Total.
	Rs.	Rs.	Rs.
Actuals of 1873/74	16,70,863	30,43,679	47,14,542
Estimate for 1874/75	17,50,000	29,35,000	47,85,000
Do proposed for 1875/76	16,85,000	30,54,000	47,39,000

again.

6. The Board's estimate of Rs. 16,85,000 under General or Non-judicial Stamps is ~~tolerably correct, and it~~ accepted; but that of Rs. 30,54,000 under Court Fees Stamps requires consideration. Viewing it with the actuals of 1873/74 and the estimate for 1874/75 it appears to be approximate enough, but the regular estimate for the current year amounts to nearly Rs. 32,00,000 and is above the sanctioned estimate by nearly Rs. 2,65,000. The actual collections within the first five months alone show an increase of Rs. 1,46,000.

The

The Board should have ascertained the cause of this large variation, which occurs in all the Districts, instead of merely ~~[illegible]~~ remarking that "no conclusion can be drawn from this as to the probable collections during the whole year".

This result is apparently owing to the introduction of the rules[x] for serving and executing processes in August 1873, and the Board's monthly statements show that it was from the 2d quarter of that year that the Revenue began to rise.

[x] Judicial G.O. d/1st Augt 1873 No 1210.

	1872/73	1873/74
	Rs	Rs
1st quarter	507,057	501,321
2d — Do	701,920	896,942
3d — Do	664,661	818,714
4th — Do	669,957	834,251
Total	2543,595	3051,228

Un...

Under these circumstances the Board's estimate is raised to Rs 31,50,000 -

7. The total estimated revenue under the above heads amounts to Rs 719,05,000 as shown in the subjoined table:—

Items.	Actuals of 1873/74	Estimate for 1874/75.	Estimate for 1875/76
Land Revenue	444,64,191	452,00,000	447,00,000
Excise on Spirits and Drugs.	60,99,461	60,90,000	60,70,000
Customs	33,62,841	33,60,000	32,00,000
Salt	129,51,430	130,00,000	131,00,000
Stamps (General)	16,70,863	17,50,000	16,85,000
Do — (Court Fees)	30,43,679	29,35,000	31,50,000
Total	715,92,465	723,35,000	719,05,000

6 To the [illegible] and General with the Budget
4th The Board of Revenue [illegible]
5th The Financial Dept

20/11/[illegible]

[illegible]

72-73.