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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue. DEPARTMENT

G.O. No.
~~B.P. No.~~

1509

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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

	First five months' collections. RS.	Last seven months' collections. RS.	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 ;
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		

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

	Last seven months of 1873-74. RS.	Last seven months of 1872-73. RS.	and Trichinopoly were unusually small owing to a bad season. (In Tinnevely 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,
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	

which the Board will adopt as the regular estimate for that year.

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.

	RS.	
1869-70 ...	417,59,000	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. ...	417,54,000	Regular
1875-76 ...	449,18,000	Collectors' do.
Do. ...	451,41,000	Board's do.

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.

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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.				
1. Ganjam ...	Rs. 11,43,000	Rs. 10,41,000	Rs. 9,59,000	Rs. 11,42,000	Rs. 12,62,000	Rs. 11,30,000	Rs. 11,91,000	Rs. 11,70,000	Rs. 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	37,39,000	36,54,000	39,61,000	37,50,000	37,50,000
5. Nellore ...	25,73,000	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	17,00,000	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	24,69,000	23,89,000	24,23,000
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. Tinnevely ...	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

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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.

1870-71 ...	Rs. 10,89,000	Actuals.
1871-72 ...	10,90,000	do.
1872-73 ...	11,26,000	do.
1873-74 ...	11,52,000	do.
1874-75 ...	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 Abkari is under the direct management of Government the Collector's estimate is fair and is accepted.

9. In the other districts where the Abkari 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

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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.

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	2,11,300
3. Nellore...	92,000	1,00,000	90,000	95,000	87,000	87,000	85,000	81,000	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	1,40,000	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. Tinnevely ...	1,26,000	1,57,000	1,64,000	1,93,000	2,12,000	2,12,000	2,02,000	2,03,000	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 ...	79,000	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 ... 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 "Abkari" as revised by the Board thus amounts to Rupees 60,31,000.

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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:—

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...	39,000	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. Tinnevely ...	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

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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. *Visagapatam*.—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 Cheryur 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. *Tinnevely*.—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 Dowlaiswaram and Dumagudiem. In Kistna, the estimate is consistent with the regular estimate for the current year.

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.

	RS.	Actuals.
1870-71...	16,22,000	do.
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.

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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.				
1. Ganjam	30,000	28,000	28,000	29,000	28,500	29,000	28,000	28,000
2. Visagapatam	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	63,000
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	1,09,000	1,02,000	1,20,000	1,19,000	1,23,200	1,22,000	1,23,000	1,23,000
16. Tinnevely	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	63,000	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	2,35,000	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	1,20,600	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

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1870-71	Rs. 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:—

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.				
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 ...	1,23,000	1,44,000	1,41,000	1,74,000	1,63,000	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. Tinnevely ...	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

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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 Tinnevely 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.

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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.		
	Actuals.		Estimates.	Actuals.		Estimates.	Actuals.		Estimates.
	1873-74.	1874-75.		1873-74.	1874-75.		1873-74.	1874-75.	
1	2	3	4	5	6	7	8	9	10
1. Ganjam ...	RS. 12,61,860	RS. 11,50,000	RS. 11,70,000	RS. 72,588	RS. 72,000	RS. 74,000	RS. 1,41,519	RS. 1,41,500	RS. 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	18,791	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 ...	24,49,403	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 ...	1,03,733	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 ...	24,22,193	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	1,94,002	1,94,000	2,00,000	91,484	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	1,40,883	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. Tinnevely ...	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	3,86,000	...	...	...
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	1,36,562	1,35,800	1,36,000
22. Superintendent of Stamps.	...	...	...	...	...	...	...	...	...
Total...	441,61,191	452,00,000	451,41,000	60,92,461	60,90,000	60,31,000	31,43,527	31,42,000	29,15,060

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Districts.	VI. Customs.—(Concluded.)						VII. Salt.		
	Land Customs.			Total.			Estimates.		
	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. Ganjam ...	...	...	...	...	...	...	...	...	...
2. Vizagapatam ...	...	...	...	...	...	...	...	...	...
3. Godavery ...	...	...	...	...	...	...	...	...	...
4. Kistna ...	...	...	...	...	...	...	...	...	...
5. Nellore ...	...	...	...	...	...	...	...	...	...
6. Cuddapah ...	...	...	...	...	...	...	...	...	...
7. Bellary ...	...	...	...	...	...	...	...	...	...
8. Kurnool ...	...	...	...	...	...	...	...	...	...
9. Madras ...	...	...	...	...	...	...	...	...	...
10. Chingleput ...	...	...	...	...	...	...	...	...	...
11. North Arcot ...	...	...	...	...	...	...	...	...	...
12. South Arcot ...	...	...	...	...	...	...	...	...	...
13. Tanjore ...	...	...	...	...	...	...	...	...	...
14. Trichinopoly ...	...	...	...	...	...	...	...	...	...
15. Madras ...	...	...	...	...	...	...	...	...	...
16. Tinnevely ...	...	...	...	...	...	...	...	...	...
17. Coimbatore ...	...	...	...	...	...	...	...	...	...
18. Nilgiris ...	...	...	...	...	...	...	...	...	...
19. Salem ...	...	...	...	...	...	...	...	...	...
20. South Canara ...	...	...	...	...	...	...	...	...	...
21. Malabar ...	...	...	...	...	...	...	...	...	...
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

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Districts.	IX. Stamps.						Total.		
	General Stamps.			Court Fees Stamps.			Estimates.		
	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. Ganjam ...	...	...	...	...	...	...	...	...	...
2. Vizagapatam ...	...	...	...	...	...	...	...	...	...
3. Godavery ...	...	...	...	...	...	...	...	...	...
4. Kistna ...	...	...	...	...	...	...	...	...	...
5. Nellore ...	...	...	...	...	...	...	...	...	...
6. Cuddapah ...	...	...	...	...	...	...	...	...	...
7. Bellary ...	...	...	...	...	...	...	...	...	...
8. Kurnool ...	...	...	...	...	...	...	...	...	...
9. Madras ...	...	...	...	...	...	...	...	...	...
10. Chingleput ...	...	...	...	...	...	...	...	...	...
11. North Arcot ...	...	...	...	...	...	...	...	...	...
12. South Arcot ...	...	...	...	...	...	...	...	...	...
13. Tanjore ...	...	...	...	...	...	...	...	...	...
14. Trichinopoly ...	...	...	...	...	...	...	...	...	...
15. Madras ...	...	...	...	...	...	...	...	...	...
16. Tinnevely ...	...	...	...	...	...	...	...	...	...
17. Coimbatore ...	...	...	...	...	...	...	...	...	...
18. Nilgiris ...	...	...	...	...	...	...	...	...	...
19. Salem ...	...	...	...	...	...	...	...	...	...
20. South Canara ...	...	...	...	...	...	...	...	...	...
21. Malabar ...	...	...	...	...	...	...	...	...	...
22. Superintendent of Stamps.	...	...	...	...	...	...	...	...	...
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

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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.	Salt likely to be sold during 1875-76.		Probable wastage.	Total of Columns 5 and 7.	Balance or difference of Columns 4 and 8.
	2	3	4	Quantity.	Value.			
	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	RS.	IN. MDS.	IN. MDS.	IN. MDS.
1. Ganjam...	659,490	932,496	1,591,992	776,000	16,80,000	46,041	822,041	769,951
2. Vizagapatam	208,476	360,000	568,476	267,000	4,70,000	14,760	281,760	286,716
3. Godavery	183,255	336,745	540,000	300,000	6,00,000	18,000	318,000	222,000
4. Kistna	562,714	950,000	1,512,714	635,000	12,00,000	31,750	606,750	845,964
5. Nellore	405,370	768,000	1,263,370	672,000	13,48,000	26,300	698,300	565,070
6. Chingleput	2,359,943	2,300,000	4,659,943	1,648,862	25,20,000	82,442	1,731,304	2,928,639
7. South Arcot	324,253	522,000	846,253	392,680	6,50,000	33,320	426,000	420,252
8. Tanjore	958,678	1,320,000	2,278,678	792,925	14,00,000	30,000	822,925	1,455,753
9. Madura	396,362	420,000	816,362	300,000	5,00,000	15,800	315,800	500,562
10. Tinnevely	650,496	1,080,000	1,730,496	840,000	10,50,000	18,000	858,000	872,496
11. South Canara	248,357	317,000	565,357	300,000	5,87,000	11,527	311,527	253,830
12. Malabar	380,750	558,000	977,750	550,400	10,60,000	20,939	571,339	406,411
Total...	7,437,149	9,914,241	17,351,390	7,474,867	130,65,000	348,879	7,823,746	9,527,644

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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

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.

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.

	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

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.

3. The Board's estimate of Rs. 60,31,000 under "Abkari" is rather low. It consists of a probable revenue of Rs.

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

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 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 39½ lakhs, against the regular estimate of 39½ 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

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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.
Nellore	Rs. 94,000	Rs. 89,000	Rs. 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

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

below the actuals of the last two years and the regular estimate for the current year.

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	Rs. 31,43,527	Rs. 2,18,314	Rs. 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

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

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

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

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

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

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.

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.

6. The Board's estimate of Rs. 16,85,000 under General or Non-judicial Stamps

Stamps.

	General.	Court Fees.	Total.
Actuals of 1873-74	Rs. 16,70,863	Rs. 30,43,679	Rs. 47,14,542
Estimate for 1874-75	17,50,000	29,35,000	46,85,000
Do. proposed for 1875-76	16,85,000	54,000	47,39,000

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

	1872-73.	1873-74.
1st quarter	Rs. 5,07,057	Rs. 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

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

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

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	60,93,461	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

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 in

	First 5 months Collections Rs.	Last 7 months Collections Rs.
1869-70	180,53,000	217,66,000
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	

Supposing that the Collections in these 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

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. (See Sinnerally the season though had 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.

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

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

	Last 7 months of 1873-74		Last 7 months of 1872-73	
	Rs	P	Rs	P
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	

	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 Estimate	451,41,000

Districts	Actuals		Sanctions		Regular Collectors' Estimates		Board's Estimates		Estimates		Revised	
	1869-70	1870-71	1871-72	1872-73	1873-74	1874-75	1875-76	1876-76	1877-76	1878-76	1879-76	1880-76
1. Gajans	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	11,70,000	11,70,000	11,70,000
2. Vizagapatnam	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	13,96,000	13,96,000	13,96,000
3. Godavary	41,38,000	38,81,000	42,16,000	39,00,000	41,52,000	39,40,000	41,16,000	41,19,000	41,19,000	41,19,000	41,19,000	41,19,000
4. Krishna	36,92,000	35,92,000	38,43,000	37,61,000	37,30,000	36,54,000	36,61,000	37,50,000	37,50,000	37,50,000	37,50,000	37,50,000
5. Bellary	26,75,000	23,10,000	24,74,000	25,63,000	22,01,000	24,59,000	22,88,000	24,35,000	24,35,000	24,35,000	24,35,000	24,35,000
6. Bellary	20,33,000	19,14,000	17,72,000	19,58,000	19,75,000	18,76,000	19,89,000	19,12,000	19,12,000	19,12,000	19,12,000	19,12,000
7. Bellary	22,91,000	22,91,000	23,43,000	26,01,000	24,49,000	25,88,000	24,43,000	25,01,000	25,01,000	25,01,000	25,01,000	25,01,000
8. Anurad	16,51,000	18,69,000	14,28,000	14,58,000	14,63,000	14,74,000	14,98,000	14,72,000	14,72,000	14,72,000	14,72,000	14,72,000
9. Madras	11,66,000	13,35,000	9,50,000	74,000	104,000	75,000	102,000	75,000	75,000	75,000	75,000	75,000
10. Chingleput	21,46,000	25,20,000	26,92,000	27,15,000	24,22,000	26,61,000	24,19,000	23,89,000	23,89,000	23,89,000	23,89,000	23,89,000
11. North 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	33,00,000	33,00,000	33,00,000
12. South Arcot	41,40,000	41,04,000	39,89,000	42,62,000	44,20,000	41,53,000	41,69,000	41,80,000	41,80,000	41,80,000	41,80,000	41,80,000
13. Tanjore	16,48,000	17,56,000	15,53,000	15,50,000	14,74,000	15,08,000	15,80,000	14,82,000	14,82,000	14,82,000	14,82,000	14,82,000
14. Trichinopoly	22,58,000	22,69,000	19,24,000	26,29,000	22,60,000	22,60,000	22,48,000	22,43,000	22,43,000	22,43,000	22,43,000	22,43,000
15. Madras	29,51,000	28,84,000	28,56,000	27,56,000	29,40,000	28,35,000	28,81,000	28,61,000	28,61,000	28,61,000	28,61,000	28,61,000
16. Sinnerally	26,19,000	26,71,000	26,01,000	27,99,000	24,69,000	26,10,000	25,84,000	26,10,000	26,10,000	26,10,000	26,10,000	26,10,000
17. Coimbatore	43,000	39,000	36,000	30,000	42,000	35,000	42,000	44,000	44,000	44,000	44,000	44,000
18. Nilgiris	23,00,000	23,22,000	21,89,000	21,81,000	23,03,000	22,47,000	21,53,000	22,62,000	22,62,000	22,62,000	22,62,000	22,62,000
19. Salem	13,86,000	11,62,000	12,31,000	12,80,000	12,41,000	12,50,000	12,89,000	12,84,000	12,84,000	12,84,000	12,84,000	12,84,000
20. South Canara	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	19,00,000	19,00,000	19,00,000
21. Malabar	44,69,000	43,93,000	44,33,000	46,88,000	44,64,000	45,20,000	44,78,000	44,91,000	44,91,000	44,91,000	44,91,000	44,91,000
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	451,41,000	451,41,000	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 (Rs 18000) of the Badrachellam and Rekepilly Taluqs 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 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 require revision if Government pass orders on Board's Proceedings 3rd September 1874 No 2487 before reviewing their Proceedings.

	Actuals 1873-74 Rs	Minimum Revenue Rs	Current year's estimate Rs	Estimate for 1875-76 Collector's Rs	Board's Rs
Ganjam	73,000	75,000	72,000	74,000	74,000
Tiragapattam { Excise	1,20,000	1,25,000	1,20,000	1,50,000	1,25,000
{ Opium (aman)	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	3,80,000	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 estimate is fair and has therefore been retained. In Tiragapattam no reason is assigned for estimating an increase of Rs 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

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 has 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

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In Madras where the

1870-71	10,89,000	Actuals
1871-72	10,90,000	Do
1872-73	11,26,000	Do
1873-74	11,52,000	Do
1874-75	11,52,000	Sanctioned Estimate
Do	11,79,000	Regular Do
1875-76	11,52,000	Collectors Do
Do	11,52,000	Board's Do

Abkarry is under the direct management of Government the Collector's Estimate is fair and is accepted.

In the other Districts where the Abkarry 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 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 Hunsur 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.

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

Districts.	1869-70	1870-71	1871-72	1872-73	1873-74	1874-75	Landed Estimates for 1874-75	Regular Estimate for 1875-76	Collectors Estimate for 1875-76	Board's figures
Godavari	180,000	155,000	162,000	219,000	243,000	243,000	243,000	245,000	200,000	220,000
Hydrabad	160,000	175,000	165,000	211,000	236,000	236,000	236,000	242,000	200,000	211,000
Nellore	92,000	100,000	90,000	95,000	87,000	87,000	87,000	85,000	84,000	85,000
Guadalupah	209,000	227,000	207,000	241,000	234,000	234,000	234,000	241,000	235,000	235,000
Bellary	638,000	702,000	690,000	721,000	702,000	702,000	702,000	695,000	603,000	701,000
Hunsur	344,000	363,000	331,000	350,000	324,000	324,000	324,000	324,000	280,000	320,000
Channarayana	516,000	574,000	455,000	570,000	477,000	477,000	477,000	479,000	450,000	476,000
Trichinopoly	139,000	144,000	149,000	154,000	140,000	140,000	140,000	140,000	141,000	140,000
Madurai	150,000	142,000	138,000	178,000	185,000	185,000	185,000	190,000	181,000	180,000
Simavally	126,000	157,000	164,000	193,000	212,000	212,000	212,000	202,000	208,000	208,000
Coimbatore	265,000	289,000	281,000	282,000	290,000	290,000	290,000	284,000	282,000	282,000
Nilgiri	70,000	87,000	84,000	84,000	73,000	73,000	73,000	73,000	73,000	73,000
Salem	430,000	362,000	306,000	384,000	386,000	386,000	386,000	379,000	372,000	386,000
South Canara	133,000	138,000	128,000	140,000	128,000	128,000	128,000	123,000	125,000	128,000
Malabar	222,000	234,000	227,000	278,000	287,000	287,000	287,000	273,000	280,000	280,000
Total	3674,000	3849,000	3617,000	4100,000	4004,000	3999,000	3999,000	3976,000	3714,000	3925,000

The total Estimate under "Kairi" is revised by the Board thus amounts to Rupees 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.

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 1875-76	60,31,000

Sea Customs

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

Districts	Actuals		Sanctioned Regular Collector's Board's Estimate Estimate Estimate for for for					
	1870-71	1871-72	1872-73	1873-74	1874-75	1874-75	1875-76	1875-76
Gangam	48,000	45,000	49,000	51,000	141,500	16,000	91,000	90,000
Vizagapatnam	51,000	70,000	70,000	49,000	70,000	72,000	71,000	71,000
Godavery	111,000	128,000	94,000	55,000	78,900	119,000	96,000	90,000
Heister	16,000	10,000	6,000	3,000	14,000	22,000	10,000	10,000
Nellore	"	"	"	100	100	100	100	100
Madras	160,400	173,200	169,200	162,500	178,350	174,900	168,400	169,900
South Arcot	30,000	51,000	87,000	76,000	94,400	67,000	86,000	86,000
Tanjore	40,400	149,100	51,800	50,700	61,940	60,500	50,000	51,000
Madurai	27,000	21,000	21,000	24,000	21,500	18,000	23,000	23,000
Tinnevely	91,000	121,000	136,000	129,000	144,200	148,000	141,000	140,000
South Canara	87,000	82,000	65,000	114,000	39,200	25,000	45,000	59,000
Malabar	121,000	116,000	190,000	150,000	135,800	113,000	140,000	136,000
Total	259,000	286,700	292,800	278,300	314,400	309,700	288,000	291,500

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 remark.

	Rs	Actuals
1869-70	174,000	D:-
1870-71	181,000	D:-
1871-72	204,000	D:-
1872-73	196,000	D:-
1873-74	219,000	D:-
1874-75	218,000	Sanctioned Estimate
D:-	224,000	Regular D:-
1875-76	180,300	Collector's D:-
D:-	200,300	Board's D:-

Land Custom 17

District	Actuals					Sanctioned Regular Collector Board's			
	1869-70	1870-71	1871-72	1872-73	1873-74	Estimate	Estimate	Estimate	Estimate
						for 1874-75	for 1874-75	for 1875-76	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	174,000	181,000	204,000	196,000	219,000	218,000	224,000	180,300	200,300

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 13874000.

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.

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

Salt.

Districts	Actuals	Sanctioned Regular Collectors Estimate	Board's Estimate
Gyanjam	1344000	1550000	1664000
Vizagapatnam	516000	557000	470000
Godavari	508000	533000	545000
Hydrabad	1080000	1410000	1257000
Nellore	1031000	1141000	1372000
Cuddapah	"	"	3000
Pillayur	13000	11000	17000
Merisool	2000	1000	2000
Chingelput	2587000	2749000	2553000
South Arcot	2713000	608000	560000
Tanjore	1166000	1213000	1362000
Madurai	632000	618000	486000
Tinnevely	786000	868000	996000
South Canara	616000	533000	573000
Malabar	953000	1052000	1110000
Total	11647000	12642000	13082000

From the above it will be observed that the Board have revised the Collector's Estimate in the following Districts.

Gaujam Notwithstanding that the price of salt has been increased in the Divisions of Gaujam and Schapur 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. Including 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 2,61,500

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 1 1/2 lacs of Rupees. The estimate is

Therefore

therefore reduced from 713000 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 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 1400000.

In Madurai. 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 500000.

Tinnevely. The Collector estimates an

an increase of Rs 457000 over the actuals of 1873-74 with reference to the demand for salt, probable increase 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 58,700 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 Distru.

In Godavery the estimate is retained because the Collections are likely to improve by the opening of a new salt station at Mogalthur and

and of steam communication with Dowlishvaram and Durnafordism. In Distru 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

1870-71	162,200	Actuals	accepted
1871-72	156,100	do	with slight
1872-73	172,800	do	modifica-
1873-74	167,100	do	cations
1874-75	175,000	Sanctioned Estimate	The fol-
do	166,400	Regular Estimate	lowing
1875-76	168,300	Collectors' Estimate	statement
do	168,500	Board's do	shews

the estimates in comparison with past actuals and the sanctioned and regular estimates for the current year.

Court fees Stamp

The Collector's Estimate under this head also are very fair and call for no remark.

1870-71	2410000	Actuals
1871-72	2432000	Actuals
1872-73	2538000	Actuals
1873-74	3044000	Actuals
1874-75	2935000	Sanctioned Estimate
Do	3199000	Regular Estimate
1875-76	3017000	Collector's Estimate
Do	3054000	Boards' Estimate

by the Collector and as slightly revised by the Board are shown in the subjoined statement.

Districts

Districts	Actuals	1870-71	1871-72	1872-73	1873-74	Sanctioned Estimate for 1874-75	Collector's Estimate for 1874-75	Boards' Estimate for 1874-75
Gangam	30000	28000	28000	28000	28000	28000	28000	28000
Mysapattam	47000	52000	54000	58000	58000	58000	58000	58000
Gadwary	70000	72000	80000	80000	80000	80000	80000	80000
Nichina	54000	51000	60000	51000	51000	51000	51000	51000
Nellare	46000	47000	52000	51000	51000	51000	51000	51000
Chidlapat	75000	71000	71000	68000	75900	75900	75900	75900
Bellary	71000	73000	82000	71000	80900	80900	80900	80900
Nirmool	58000	51000	57000	46000	57200	57200	57200	57200
Machino	100000	92000	89000	94000	89300	89300	89300	89300
Chingalaput	30000	25000	26000	26000	27200	27200	27200	27200
North Arcot	62000	64000	69000	71000	69200	69200	69200	69200
South Arcot	52000	49000	55000	54000	57100	57100	57100	57100
Tanjore	104000	103000	181000	179000	180000	180000	180000	180000
Trichinopoly	35000	38000	45000	43000	46500	46500	46500	46500
Madurai	109000	102000	120000	119000	123200	123200	123200	123200
Vinmoolly	112000	98000	115000	109000	120500	120500	120500	120500
Cumbalur	63000	54000	65000	65000	66000	66000	66000	66000
Neelgarvi	6000	34000	4000	7000	8300	8300	8300	8300
Andam	58000	55000	54000	55000	54100	54100	54100	54100
South Canara	51000	50000	58000	53000	58400	58400	58400	58400
Malabar	21000	19900	23400	23100	23500	23500	23500	23500
Superintendent of Stamp	117000	123000	108000	116000	125000	125000	125000	125000
Total	1622000	1561000	1728000	1671000	1750000	1750000	1750000	1750000

Districts	Actuals		Sanctions		Collector's Board's	
	1870-71	1871-72	1872-73	1873-74	Sanctions Estimate for 1874-75	Regular Estimate for 1875-76
Gayam	50,000	53,000	46,000	61,000	59,000	54,000
Vijayapatnam	81,000	75,000	83,000	103,000	101,000	102,000
Godaverry	128,000	144,000	141,000	174,000	168,000	177,000
Pishin	84,000	88,000	89,000	117,000	113,000	121,000
Nellore	61,000	65,000	73,000	104,000	100,000	101,000
Andalapat	105,000	101,000	110,000	126,000	122,000	128,000
Betham	99,000	98,000	107,000	108,000	103,000	108,000
Burntol	74,000	51,000	45,000	54,000	52,000	51,000
Chingelput	41,000	43,000	47,000	63,000	59,000	60,000
Madras	191,000	195,000	193,000	217,000	205,000	210,000
North Arcot	72,000	71,000	93,000	121,000	112,000	100,000
South Arcot	61,000	77,000	74,000	100,000	98,000	100,000
Tanjore	274,000	305,000	312,000	377,000	363,000	375,000
Madhavpur	62,000	48,000	70,000	78,000	75,000	75,000
Madurai	183,000	176,000	184,000	240,000	231,000	239,000
Vinayak	175,000	167,000	172,000	205,000	203,000	205,000
Chinnabutra	79,000	84,000	74,000	96,000	92,000	96,000
Melgoris	3,000	3,000	7,000	7,000	7,000	7,000
Salem	77,000	80,000	74,000	101,000	97,000	102,000
South Canara	105,000	107,000	115,000	140,000	134,000	141,000
Malabar	274,000	284,000	287,000	367,000	353,000	370,000
Supdt of Stamps	129,000	99,000	131,000	85,000	85,000	90,000
Total	24,10,000	24,32,000	25,38,000	30,44,000	29,35,000	30,54,000

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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	As fixed by the Board
Land Revenue	4,44,64,000	4,52,00,000	4,49,18,000	4,51,41,000
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 Customs	2,19,000	2,18,000	1,80,300	2,00,300
Salt	12,95,10,000	13,00,00,000	13,87,40,000	13,08,20,000
Stamps { Non Judicial	16,71,000	17,50,000	16,83,000	16,85,000
Court Fee	30,44,000	29,35,000	30,17,000	30,54,000
	71,59,20,000	72,33,50,000	72,35,23,000	72,10,83,000

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.

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		Differences
	1873-74	1874-75	
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
General	754000	756000	+ 2000
Stamps { Court fees	1109000	1255000	+ 146000

The decrease in Land Revenue is chiefly in Tinnevely 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. —

(Attest Correct)

Revenue Board office,
Madras.
10th October 1874.

J. G. S.
Secretary.

To

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

C. D. M. S.

N^o 4041
Revenue 1874 Sept
N^o 603
Proceedings of the
Board of Revenue

Dated 17th Oct. 1874
Despatch 17
Received 17

S.O. 1509 - 5 December 1874

Submitting to Govern-
ment 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.

25

Estimates for 1875-76.

Districts	Quantity likely to be in store on 31 st 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.		Probable Total of Balance		Difference of columns 5 and 7	
	Quantity	Quantity	Total of Columns 2 and 3	Quantity	Value	Quantity	Value	Quantity	Value
Ganjam	6,57,496	9,32,496	15,91,992	7,76,000	16,80,000	4,60,41	8,22,041	7,69,957	
Vizagapatam	2,08,476	3,60,000	5,68,476	2,67,000	4,70,000	14,760	2,81,760	2,86,716	
Godavari	1,83,255	3,56,745	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	4,95,370	7,68,000	12,63,370	6,72,000	13,48,000	26,300	6,98,300	5,65,070	
Chingleput	2,05,774	23,00,000	46,57,943	16,48,862	25,22,000	82,442	17,31,004	29,26,939	
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	
Tinnevely	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	70,23,466	95,27,614	

Revenue Board Office
Madras.
10 October 1874

/Signed/ J. Cross
Secretary.

[Signature]

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 31 st March 1875		Quantity likely to be manufactured and brought into store in 1875-76		Salt likely to be sold during 1875-76		Probable Total of difference		Balances of Column 4 and 8
	Column 1	Column 2	Column 3	Column 4	Quantity	Value	Wastage	Column 5 and 6	
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	
Rishia	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	6,50,000	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	
Tinnevely	6,50,496	10,80,000	17,30,496	8,40,000	10,50,000	18,000	8,68,000	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	74,57,149	99,14,241	173,57,390	74,74,867	130,65,000	34,8879	78,57,460	95,27,644	

Revenue Board Office
Madras
10th October 1874.

J. Groe
Secretary.

L. G. S. Dec 1874. No 1509.

In P. No 72.

Estimated receipts of salt
of Salt for 1875-76

1/74. 12/1/74.

Balance in Receipts
of the Fund of 1870
of the Decennial System
with Revenue Receipts
dated 17th October 1872.

Dec. 11/74

124. 75 Dec 2/74
Apr 13 Oct 10/72.

Statement showing the
estimated Receipts and
Expenditure in the
several Districts for
1875-76. -

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

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VI Customs.

IX Stamps

I Land Revenue: rits & Drugs IV Excise on Spi: Sea Customs Land Customs Total VII Salt General Stamps Court fees stamps Total.

Districts

Land Revenue: nrs 6, 2, 47																					
Districts	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	
	1873-74	1874-75	1875-76	1873-74	1874-75	1875-76	1873-74	1874-75	1875-76	1873-74	1874-75	1875-76	1873-74	1874-75	1875-76	1873-74	1874-75	1875-76	1873-74	1874-75	1875-76
	Ra	Ra	Ra	Ra	Ra	Ra	Ra	Ra	Ra	Ra	Ra	Ra	Ra	Ra	Ra	Ra	Ra	Ra	Ra	Ra	
Ganjam	12,61,860	11,30,000	11,70,000	72,558	72,000	74,000	141,579	141,500	90,000	-	-	-	141,579	141,500	90,000	165,649	165,000	16,80,000	2,90,96	28,500	28,000
Vizagapatam	14,18,570	13,95,000	13,96,000	1,58,529	1,58,000	163,000	70,076	70,000	71,000	-	-	-	70,076	70,000	71,000	46,7053	47,000	47,000	58,108	57,000	57,000
Godavery	41,50,386	39,40,000	41,50,000	2,43,497	2,43,000	220,000	76,813	76,700	90,000	200	200	300	79,073	78,900	90,300	54,5429	53,000	60,000	65,580	77,300	71,000
Kistna	37,30,110	36,52,000	37,50,000	2,35,967	2,36,000	211,000	13,791	13,700	10,000	-	-	-	13,791	13,700	10,000	12,573	12,500	12,000	57,098	57,000	52,000
Nellore	22,80,816	24,59,000	24,35,000	87,163	87,000	85,000	95	100	100	-	-	-	95	100	100	13,7256	13,700	13,400	50,981	57,000	50,000
Cuddapah	19,74,924	18,71,000	19,75,000	2,33,715	2,33,000	235,000	-	-	-	-	-	-	-	-	-	2483	2500	2500	66,428	75,900	66,000
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
Kurnool	14,62,709	14,77,000	14,73,000	3,24,032	3,24,000	320,000	-	-	-	-	-	-	-	-	-	2255	2200	2000	45,526	57,200	57,000
Madrass	1,83,738	75,000	75,000	11,52,045	11,52,000	11,52,000	17,83,571	17,83,500	16,99,900	-	-	-	17,83,571	17,83,500	16,99,900	-	-	-	93,857	89,300	90,000
Chingleput	16,13,143	17,00,000	16,43,000	1,86,958	1,86,000	187,000	-	-	-	-	-	-	-	-	-	254,536	25,000	25,000	27,777	27,000	28,000
South Arcot	24,22,176	25,51,000	24,22,000	2,27,567	2,27,000	2,27,000	94,184	94,000	86,000	85,000	85,000	90,000	180,404	180,200	170,000	53,787	53,000	53,000	56,537	57,000	57,000
Tanjore	42,04,332	41,50,000	41,80,000	4,76,838	4,76,000	4,76,000	14,584	14,400	570,000	12,072	12,000	10,000	740,489	739,400	640,000	13,6397	13,600	14,000	14,000	18,000	18,000
Trichinopoly	14,04,266	15,08,000	15,08,000	1,40,683	1,40,000	140,000	21,588	21,500	23,000	-	-	-	21,588	21,500	23,000	48,607	49,000	50,000	119,457	123,200	123,000
Madurai	22,50,240	22,50,000	22,43,000	1,84,796	1,84,000	180,000	144,363	144,200	140,000	-	-	-	144,363	144,200	140,000	99,649	10,000	10,500	10,608	120,500	109,000
Tinnevely	29,45,456	28,35,000	29,57,000	2,12,127	2,12,000	208,000	-	-	-	-	-	-	-	-	-	14,600	14,500	43,000	77,829	75,000	75,000
Coimbatore	24,63,146	26,10,000	26,10,000	2,90,073	2,90,000	282,000	-	-	-	-	-	-	-	-	-	64,097	66,000	65,000	95,745	92,000	96,000
Nilgiris	42,384	35,000	44,000	72,891	72,000	73,000	-	-	-	-	-	-	-	-	-	6759	6,300	6,000	7,455	7,000	7,000
Salem	23,02,500	22,47,000	22,52,000	3,86,053	3,86,000	386,000	39,332	39,200	59,000	-	-	-	39,332	39,200	59,000	57,3459	57,000	50,000	50,700	52,895	52,400
South Canara	12,60,571	12,50,000	12,52,000	1,28,740	1,28,000	128,000	136,362	135,800	134,000	12,212	12,000	10,000	148,574	147,800	146,000	109,897	11,000	10,600	23,1409	23,500	23,500
Malabar	18,00,357	19,10,000	19,00,000	2,07,090	2,07,000	208,000	-	-	-	-	-	-	-	-	-	115,797	125,000	122,000	84,662	85,000	95,000
Dept of Stamps	"	"	"	"	"	"	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total 444,64,191 452,00,000 457,40,000 699,461 60,90,000 60,30,000 31,48,527 31,42,000 29,15,000 219,314 218,000 210,300 33,62,841 33,60,000 31,15,300 22,95,700 13,00,000 13,82,000 14,90,000 14,85,000 34,48,679 29,35,000 30,54,000 47,14,502 46,85,000 47,39,000

Revenue Board Office
Madras 10th October 1874

Signed J. G. G. G.
Secretary

Revenue Receipts for the
Year 1875-76

L. O. 5822/74 N^o 1509.
In 13 M^o 92.

68-69

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 5th Dec^r 1874.

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

21/10

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

Land Revenue

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

2. The Board's estimate of Rs. 451,41,000 under "Land Revenue" seems to the Govt. too high.

Subpd + remarks on Alkari Section has not been noted here.

The collections under this head have in no year, except 1872/73, exceeded Rs. 447,58,800, and the actuals

actuals of last year amounted to only Rs 1,445,15,000 (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 N^o 1380, the estimate of Rs 1,452 lacs for the current year is not at all likely to be realized. The Board fix the regular estimate at Rs 1,447,34,000 and even this sum judging from the collections (Rs 18,105,610) of the first six months of the year, appears to be about a probable result. The Board are guided in their forecast for the next year chiefly by the

To Gov^t of India 8/11th
August 1873 N^o 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	197,55,804	444,03,126
1872/73	201,54,365	449,34,764
1873/74	181,83,958	445,14,893
Total	955,48,599	2,245,44,916
Average	191,09,720	449,08,983
Average of 1884/85	185,558	444,02,538
including 1872/73.		

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. I shall say 447 - We must not be too sanguine. Excise on Spirits & Drugs. The Board's estimate of Rs 603,000 under "Abkari" is rather low. It consists of a probable revenue of Rs 954,000 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 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

This is a sad outcome of the first year of new leases - under ordinary circumstances there would have been certain - Let it be the duty of the Government to contract with the private distillers are again put up & compel - 10% will be saved in the manufacture and thus the burden of this will be added to the State treasury. Mr

revenue is formed out of.

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.

~~There is no explanation as to what causes contributed to the increase of revenue of Rs 27,000. The Government must be responsible for this increase. The Board will be requested to report on this subject, and in the meanwhile, the estimate~~

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

This is the main the result of change it is clearly unfair the price.

At least renewal of three years leaves an good increase is fair the expected and certain come of San Comptroller - Now we are estimating for absolute the money state for three years. There is not in the rate of the country & profits such much future.

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 39 1/4 lacs, against the regular estimate of 39 3/4 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

raised the Collector's estimates from R. 37,14,000 to R. 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	Board's estimate for 1875/76.
	R.	R.	R.
Vellore —	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
Vilpuri —	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 allowances for the Collector's apprehensions that the arms may not sell for the

	Average of 1869/70 to 1871/72	Average of 1872/73 to 1874/75. Regular estimate	Board's estimate
	R.	R.	R.
Tinnevely —	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

Excise Districts R. 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 —	31,43,527	2,19,814	33,63,341
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

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 R. 31,000 may safely be made to the Board's estimate. The total estimate for these Districts will stand at R. 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 R. 60,70,000.

4. The Board estimate the revenue under Customs at R. 31,15,300, consisting of R. 29,15,000 from Sea Customs and R. 2,00,300 from Land Customs. The former estimate is

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 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

The first part of the year.

	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 collection of the first half of the year, or up to September 1873, shows an increase of nearly $2\frac{1}{2}$ lacs of Rs. The addition to the Revenue in the 2^d half year was Rs. 12,89,52. The trade which was dull in 1872/73 had evidently become more active in the following year, and there are 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. 13,08,200 under Salt is raised to Rs. 13,10,000. 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.

Salt

Actuals of 1873/74 - Rs. 12,95,430
 Estimate for 1874/75 - 13,00,000
 Do proposed for 1875/76 - 13,08,200

* 1871/72 - Rs. 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	46,85,000
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 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

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 2^d quarter of that year that the Revenue began to rise.

Under

* Judicial G. O. of 1st Aug^r 1873 No 1210.

	1873/74	1874/75
1 st quarter	507,057	501,321
2 ^d —	701,920	896,942
3 ^d —	664,661	815,714
4 th —	669,957	834,251
Total	2543,595	3051,228

Under these circumstances the Board's estimate is raised to Rs 3,150,000.

7. The total estimated revenue under the above heads amounts to Rs 7,19,05,000 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	444,00,000
Excise on Spirits and Drugs.	60,99,461	60,90,000	60,40,000
Customs	33,62,811	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 Accountant General and District Officer
 44 The Board of Revenue
 5 The Financial Officer

E. H. B. S.

C. H.

Revised

025/11/50