M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 94

(2) Date of repair 28-~~3~~-68

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 1792 Press
B.P. No. ~~Mis.~~

Dated 10-12-1875 196~~~~.

Not to be folded or roughly handled

1792/1

No. 146. Read the following Proceedings of the Board of Revenue, dated 29th October 1875, No. 3,009 :—

THE Board resolve to submit to Government the Imperial Budget Estimate of Receipts for 1876-77 with the following explanatory observations.

2. LAND REVENUE.—The current year's sanctioned estimate under this head is Rupees 4,49,00,000. The collections within the first five months of the year have been Rupees 1,76,03,000, and, supposing that the collections of the remaining seven months will be the same as those during the same period of the past year (Rupees 2,88,16,000), the total collections for the year 1875-76 will amount to Rupees 4,64,19,000; but the Board apprehend that this result will not be attained owing to the reduction of arrear demand for the year in many districts consequent on the vigorous exertions made by Collectors in the collection of revenue in 1874-75. The amount of balance which remained for collection at the beginning of 1874-75 was 99* lakhs of rupees, while that at the beginning of 1875-76 was only about 75† lakhs, so that, supposing that the current demand of 1875-76 will be the same as that of 1874-75, the total demand (arrears and current) of the former year must be less than the total demand of the latter year by 24 lakhs of rupees. This circumstance must, of course, affect the collections of the current year to a large extent. There is further the fact that the collections of the first five months of the current year were Rupees 97,000 in excess of those in the first five months of the year 1874-75, and hence it may be expected that the collections of the remaining seven months of the current year will fall below those of the corresponding period of last year. Under these circumstances, and considering the actual collections of the past five years, the Board would for the present fix the regular estimate at Rupees 4,52,00,000, which is about the average of the receipts during the last five years. In due course a revised regular estimate will be forwarded to the Accountant-General on the receipt of reports from the Collectors of further progress of collections.

	First five months' collections.	Last seven months' collections.
	RS.	RS.
1870-71 ...	1,81,33,000	2,58,01,000
1871-72 ...	1,91,71,000	2,51,82,000
1872-73 ...	1,96,62,000	2,72,23,000
1873-74 ...	1,78,00,000	2,66,67,000
1874-75 ...	1,75,06,000	2,88,16,000
1875-76 ...	1,76,03,000	.....

		RS.
* Of Fasli 1283	78	lakhs.
Of previous years	21	,,
Total...	99	,,
† Of Fasli 1284	58½	lakhs.
Of previous years	16¼	,,
Total...	74¾	,,

3. The estimate of the collections for the year 1876-77 amount to Rupees 453 lakhs, which, on the whole, appears fair though the district estimates require slight revision.

	Rs.	
1870-71 ...	4,39,33,000	Actuals.
1871-72 ...	4,43,53,000	Do.
1872-73 ...	4,68,84,000	Do.
1873-74 ...	4,44,64,000	Do.
1874-75 ...	4,63,21,000	Do.
1875-76 ...	4,49,00,000	Sanctioned Estimate.
1875-76 ...	4,52,00,000	Regular do.
1876-77 ...	4,53,00,000	Collectors' do.
1876-77 ...	4,52,71,000	Board's do.

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

Districts.	Actuals.				Sanctioned Estimate for 1875-76.	Collectors' Estimate for 1876-77.	Board's Estimate for 1876-77.
	1870-71.	1871-72.	1872-73.	1873-74.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	10,41,000	9,59,000	11,42,000	12,62,000	11,70,000	11,86,000	11,86,000
2. Vizagapatam	12,20,000	13,31,000	14,44,000	14,19,000	13,96,000	13,96,000	13,96,000
3. Godavery ...	38,87,000	42,66,000	39,00,000	41,30,000	41,19,000	41,88,000	41,88,000
4. Kistna ...	35,92,000	38,47,000	37,61,000	37,30,000	37,50,000	37,69,000	37,69,000
5. Nellore ...	23,10,000	24,74,000	25,63,000	22,81,000	24,35,000	23,85,000	23,50,000
6. Cuddapah ...	19,14,000	17,72,000	19,58,000	19,75,000	19,00,000	19,50,000	19,50,000
7. Bellary ...	22,91,000	23,43,000	26,07,000	24,49,000	25,08,000	25,50,000	25,50,000
8. Kurnool ...	13,59,000	14,28,000	14,58,000	14,63,000	14,73,000	14,92,000	14,92,000
9. Madras ...	73,000	95,000	74,000	1,04,000	75,000	70,000	70,000
10. Chingleput ...	13,35,000	16,33,000	18,29,000	16,43,000	15,70,000	16,57,000	16,57,000
11. North Arcot...	25,20,000	26,92,000	27,75,000	24,22,000	23,89,000	23,94,000	24,50,000
12. South Arcot...	32,47,000	34,06,000	40,00,000	28,93,000	33,00,000	33,00,000	32,00,000
13. Tanjore ...	41,04,000	39,89,000	42,58,000	42,04,000	41,80,000	42,00,000	42,00,000
14. Trichinopoly	17,56,000	15,55,000	15,50,000	14,04,000	14,84,000	15,13,000	15,13,000
15. Madura ...	22,69,000	19,24,000	26,29,000	22,50,000	22,43,000	24,02,000	24,02,000
16. Tinnevelly ...	28,84,000	28,56,000	27,56,000	29,46,000	28,50,000	29,00,000	29,00,000
17. Coimbatore ...	26,71,000	25,01,000	27,99,000	24,63,000	26,10,000	26,10,000	26,10,000
18. Nilgiris ...	39,000	35,000	30,000	42,000	44,000	44,000	44,000
19. Salem	23,22,000	21,89,000	21,81,000	23,03,000	22,54,000	22,54,000	22,54,000
20. South Canara...	11,62,000	12,31,000	12,50,000	12,61,000	12,50,000	12,40,000	12,40,000
21. Malabar ...	19,37,000	18,27,000	19,20,000	18,00,000	19,00,000	19,00,000	18,50,000
Total...	4,39,33,000	4,43,53,000	4,68,84,000	4,44,64,000	4,49,00,000	4,53,00,000	4,52,71,000

5. It will be observed that the estimate of the Collectors has been adopted by the Board excepting in the districts of Nellore, North Arcot, South Arcot, and Malabar. The Collector of Nellore has reduced the estimate for 1876-77 considerably on the ground that the remissions granted during Fasli 1284 (1874-75) on account of the floods of 1874 would leave smaller amount of arrears to be collected in 1876-77 and that rusums, amounting to about Rupees 43,000, were abolished under G.O., dated 31st March 1875, No. 490; but, making sufficient allowance for these circumstances, the Board think that the estimate for 1876-77 can be fairly fixed at Rupees 23,50,000 seeing that the collections in 1874-75, which was an unfavorable year, amounted to Rupees 23,70,000. The Collector of Kurnool has raised the estimate for 1876-77 with reference to the new settlement rates introduced in Koilkuntla. That in Madras is lowered with reference to the decreased arrears demand and the quantity of land paying quit-rent which has been taken up for the South Indian Railway. The Collector of North Arcot estimates the revenue at Rupees 23,94,000; but looking to the collections within the past five years, and making sufficient allowance for the large collection of arrears in 1874-75, the Board are of opinion that the estimate may be safely raised to Rupees 24,50,000. In South Arcot the Collector's estimate is a great deal too high. The large collections of arrears in 1874-75 have reduced the balance from nearly 12 lakhs at the beginning of 1874-75 to 3 lakhs at its end. The collections of 1875-76 may still reduce the balance, and the Board have, therefore, considered it unsafe to estimate more than 32 lakhs for this district. The estimate of the Collector of Malabar appears too high. Considering the actuals of 1874-75 and the current demand of Fasli 1284 (Rupees 18,40,000), the Board have reduced the estimate to Rupees 18,50,000. The above modifications reduce the Collector's estimate on the whole only by Rupees 29,000.

6. Excise on Spirits and Drugs.—In the under-mentioned districts, where the excise system prevails, the receipts for 1876-77, including the toddy-rents, are estimated by the Collectors at Rupees 27,99,000 as shown below:—

Districts.	Actuals of 1874-75.	Sanctioned Estimate, 1875-76.	Minimum Revenue guaranteed and Yearly Rent for Toddy.	Collector's Estimate.	Board's Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	93,000	74,000	75,450	80,000	90,000
Vizagapatam. {Excise...	1,20,000	1,25,000	1,31,200	1,28,000	1,32,000
{(Jeypore) Amani.	33,000	38,000	...	38,000	38,000
Chingleput	1,84,000	1,87,000	*1,75,000	1,75,000	1,95,000
North Arcot	2,85,000	3,30,000	3,62,000	3,50,000	3,62,000
South Arcot	1,81,000	2,00,000	2,54,000	2,55,000	2,55,000
Nellore	83,000	86,000	80,480	87,000	87,000
Bellary (Cantonment)	... †	...	1,00,600	1,01,000	1,01,000
Tanjore	5,42,000	4,76,000	5,03,000	5,03,000	5,04,000
Trichinopoly	1,39,000	1,40,000	1,49,790	1,50,000	1,50,000
Coimbatore	3,41,000	2,85,000	3,60,900	3,61,000	3,61,000
Nilgiris	73,000	73,000	80,500	90,000	81,000
Salem	3,67,000	3,86,000	4,80,430	4,81,000	4,81,000
Total ...	24,41,000	24,00,000	27,53,400	27,99,000	28,37,000

* The toddy has not been rented out for a fixed sum in Chingleput. The amount, however, includes the estimated avenue from toddy.

† Included in the rental of the Bellary District.

7. The estimate of the Collectors of Vizagapatam and North Arcot is below the fixed rent of the toddy farm and the guaranteed revenue of the arrack monopoly. There is no reason for estimating a revenue less than that guaranteed. The estimates have, therefore, been raised. The Chingleput Abkári will undoubtedly yield more than the guaranteed revenue which the Collector has entered. The actuals in the last two years of the old rent were Rs. 1,87,000 and Rs. 1,84,000; and as the excise has been raised, and Government are now to receive 90 per cent. of the toddy collections, the Board think the estimate may be fixed at Rs. 1,95,000. The estimate of the Collector of Ganjam has also been raised, and that of Nilgiris reduced, with reference to the actuals of the past year and the guaranteed revenue. The estimates of the other Collectors are fair, and have been retained. In Tanjore the actuals of 1874-75 include a large amount of the arrears of the previous year, and this accounts for the difference between the present estimate and the actuals of that year. In Nilgiris the Commissioner has included in his estimate the cost (Rupees 2,500) of the excise establishment to be paid by the contractor. This is unnecessary, and the Board's estimate is exclusive of it. The total estimate for the excise districts, as modified by the Board, is Rupees 28,37,000.

8. In Madras, where the Abkári is under the direct management of Government, the Collector estimates the revenue at Rupees 11,30,000. This is below the actuals of 1874-75 and the estimated revenue of the current year taken with reference to the actuals of the first five months of this year and that of the last seven months of the past year. The Collector apprehends the decrease in consequence of the change in the system in settling the dowles or the revenue contracted for by each shopkeeper, but the Board consider that the estimate can be safely raised to Rupees 11,50,000.

	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.
1874-75 ...	11,71,000	Do.
1875-76 ...	11,60,000	Sanctioned Estimate.
1876-77 ...	11,30,000	Collector's do.
1876-77 ...	11,50,000	Board's do.

9. In the other districts, where the Abkári is farmed out, the Collectors estimate the revenue in 1876-77 at Rupees 25,13,000 against Rupees 24,47,000

in 1874-75. The subjoined statement shows the actuals of the past five years and the estimates of 1875-76 and of 1876-77 in each district:—

Districts.	Actuals. 1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	Sanctioned Estimate for 1875-76.	Annual Rent.	Collector's Estimate for 1876-77.	Board's Estimate for 1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Godavery	1,55,000	1,62,000	2,19,000	2,43,000	2,34,000	2,25,000	2,34,640	2,34,000	2,34,000
Kistna	1,75,000	1,65,000	2,11,000	2,36,000	2,21,000	2,15,000	2,59,200	2,50,000	2,50,000
Cuddapah	2,27,000	2,07,000	2,41,000	2,34,000	2,44,000	2,35,000	2,53,207	2,33,000	2,33,000
Bellary	7,02,000*	6,90,000*	7,21,000*	7,02,000*	6,79,000*	7,01,000*	6,56,750	6,58,000	6,58,000
Kurnool	3,63,000	3,31,000	3,50,000	3,24,000	3,21,000	3,20,000	2,77,530	2,93,000	2,93,000
Madura	1,42,000	1,39,000	1,78,000	1,85,000	1,79,000	1,81,000	2,30,700	2,31,000	2,50,000
Tinnevelly	1,67,000	1,64,000	1,93,000	2,12,000	1,85,000	2,10,000	1,81,050	1,81,000	1,82,000
South Canara	1,38,000	1,28,000	1,40,000	1,23,000	1,22,000	1,28,000	1,42,400	1,40,000	1,40,000
Malabar	2,94,000	2,27,000	2,78,000	2,67,000	2,63,000	2,85,000	2,54,650	2,58,000	2,58,000
Total...	23,93,000	22,12,000	25,31,000	25,5[illegible]	24,47,000	25,00,000	25,20,127	25,13,000	24,88,000

* These figures include the revenue of the Bellary Cantonment, the Abkári of which is now managed under the excise system.

10. The Collectors' estimates are on the whole very fair and correspond closely with the sums for which the Abkári farms were leased out for three faslis last July. The Board have slightly reduced the estimate of the Collector of Madura as, looking to the actuals, the Board apprehend it may not be possible to realize the entire amount of the rent.

		Rs.
Actuals of 1874-75	... ...	60,59,000
Sanctioned Estimate for 1875-76	...	60,60,000
Collector's do. for 1876-77	...	64,42,000
Board's do. for 1876-77	...	64,70,000

11. The total estimate under Abkári, as revised by the Board, thus amounts to Rupees 64,70,000.

12. Sea Customs.—In consequence of the changes recently introduced in the tariff, it is difficult to estimate the revenue under this head. The loss under imports is estimated by Collectors at about Rupees 2,57,000. This seems excessive. The result of the calculations made by the Board with reference to the trade of 1874-75 are as follow:—

	Rs.		
1870-71 ...	28,42,000	Actuals.	Exclusive of Customs Duty on Salt which is shown under Salt.
1871-72 ...	29,23,000	Do.	
1872-73 ...	27,41,000	Do.	
1873-74 ...	31,44,000	Do.	
1874-75 ...	29,46,000	Do.	
1875-76 ...	29,60,000	Sanctioned Estimate.	
1876-77 ...	23,67,000	Collector's do.	
1876-77 ...	24,15,000	Board's do.	

——	Duty collected in 1874-75.	Estimated Loss.
	Rs.	Rs.
Articles on which duty has been reduced from 7½ to 5 per cent	4,29,000	1,43,000
Articles on which duty has been reduced from 10 to 5 per cent. (tobacco)	11,061	5,530
Duty on coffee abolished...	142	142
Decrease expected in consequence of the reduction of the tariff valuation of cotton twist and piece goods	6,68,432	95,886
	11,08,635	2,44,558
		Gains.
Spirits and wines	3,60,023	1,20,081
Arms, &c.	6,148	2,049
Increase in consequence of increase in the valuation of iron	8,125	2,031
	3,74,296	1,24,161
Articles on which no gain or loss is expected..	1,97,945	...
Total Imports ...	16,80,876	...
Net Loss	...	1,20,397

13. Supposing that a portion of the loss in the duty on imports will be made good from increased trade, resulting from the reduction in the rates of duty and in the tariff valuation principally of cotton twist and piece goods, the net loss under imports may be estimated at Rupees 1,00,000 and the revenue for 1876-77 at Rupees 15,80,000.

14. Under exports the estimates of the Collectors amount to about Rupees 9,12,000, but the Board are of opinion that the revenue cannot be much above Rupees 8,00,000. The duty collected in 1874-75 on rice and paddy, indigo and lac, which are the only dutiable articles under the new tariff, was Rupees 8,12,000, the total export duty collected being Rupees 12,32,250; the revenue for 1876-77 can, therefore, only be estimated at Rupees 8,00,000 in round numbers.

Proceedings of the Madras Government, Revenue Department,
10th December 1875.

15. The total estimate for 1876-77 under Sea Customs, including Miscellaneous thus amounts to Rs. 24,15,000 against Rupees 29,46,000, the actuals of 1874-75. The Board's estimate will be roughly apportioned among the several districts, as a correct apportionment on the same principle as that on which the estimate has been fixed for the whole Presidency would involve a very large number of calculations which are likely to delay the submission of this budget. The estimates for the several districts will, however, be revised and correctly apportioned when the final sanction of the Government of India for the total estimate is received.

	Rs.
Imports	15,80,000
Exports	8,00,000
Miscellaneous	35,000
Total ...	24,15,000

16. Land Customs.—The estimate of the Collectors under land customs amounts to Rupees 1,63,000, or nearly a lakh less than the actuals of 1874-75. The estimate appears to be unnecessarily low, and the Board have, therefore, raised it to Rupees 1,94,000. The Board's estimate has been calculated on the same principle as that for sea customs with reference to the new tariff as shown below:—

	Rs.
Actuals, 1874-75	2,64,000
Sanctioned Estimate, 1875-76 ...	2,00,000
Collector's Estimate, 1876-77 ...	1,63,000
Board's Estimate	1,94,000

——	Duty collected in 1874-75.	Estimated Loss.
Imports.		
Losses.	Rs.	Rs.
Articles on which duty has been reduced from 7½ to 5 per cent. ...	48,504	16,168
Articles on which duty has been reduced from 10 to 5 per cent. (tobacco)	13	6
Duty on coffee abolished	13	13
Decrease in consequence of the reduction of the valuation of cotton twist and cotton goods	6,000	2,714
	...	18,901
Gains.		Estimated Gains.
Arms and ammunition on which duty has been raised from 7½ to 10 per cent.	232	77
Spirits and wines	13,997	4666
Iron, in consequence of increase in the valuation	3,303	826
Increase expected owing to extension of commerce	...	2,000
	...	7,569
Articles on which neither gain nor loss is expected	2,703	...
Total Imports ...	74,765	...
Net Loss	...	11,332
Exports.		
Losses.		
Articles on which duty will be levied hereafter—paddy, rice, indigo, and lac	1,30,016	...
All other articles on which no duty is to be hereafter collected ...	58,543	58,543
	1,88,559	...
Total Imports and Exports ...	2,63,324	...
Miscellaneous	962	...
	2,64,286	69,875
The estimate for Land Customs for 1876-77...	1,94,411	...
Or in round numbers	1,94,000	...

17. The actuals of the past five years, the estimate proposed by the Collectors and that adopted by the Board are shown in the subjoined statement:—

Districts.	Actuals.					Sanctioned Estimate, 1875-76.	Collector's Estimate, 1876-77.	Board's Estimate, 1876-77.
	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Godavery	600	300	400	200	200	300	300	120
South Arcot ...	79,400	1,17,700	1,03,000	85,800	89,000	89,700	45,700	36,000
Tanjore	91,000	80,000	82,000	1,21,000	1,68,600	1,00,000	1,10,000	1,51,000
Malabar	10,000	6,000	14,600	12,000	6,200	10,000	7,000	6,880
Total ...	1,81,000	2,04,000	1,90,000	2,19,000	2,64,000	2,00,000	1,63,000	1,94,000

	Rs.	
1870-71 ...	1,26,67,000	Actuals.
1871-72 ...	1,30,83,000	Do.
1872-73 ...	1,28,50,000	Do.
1873-74 ...	1,29,51,000	Do.
1874-75 ...	1,33,17,000	Do.
1875-76 ...	1,33,00,000	Sanctioned Estimate.
The collections of the first five months of 1875-76 and the last seven months of 1874-75	Rs. 1,37,97,000	
Collectors' Estimate for 1876-77 ...	1,44,00,000	
Board's Estimate do. ...	1,29,43,000	

18. Salt.—The estimate of the Collectors under salt revenue amounts to Rupees 1,44,00,000, or nearly 11 lakhs more than the actuals of the year 1874-75 and Rupees 10,88,000 more than the sanctioned estimate of the current year. The subjoined table shows the actuals of the past five years, the regular and budget estimates of the current year, and the estimate for 1876-77 as made by the Collectors and as revised by the Board.

Districts.	Actuals.					Sanctioned Estimate, 1875-76.	Collections of the first five months of the current year and last seven months of past year.	Collector's Estimate, 1876-77.	Board's Estimate, 1876-77.
	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	15,50,000	16,64,000	15,94,000	16,56,000	15,40,000	17,06,000	17,57,000	17,61,000	17,01,000
Vizagapatam	3,57,000	2,99,000	3,91,000	4,67,000	5,59,000	4,77,000	6,32,000	9,02,000	6,50,000
Godavery	5,33,000	5,76,000	5,79,000	5,45,000	6,23,000	6,09,000	5,87,000	6,05,000	6,05,000
Kistna	14,10,000	12,59,000	13,46,000	12,57,000	13,13,000	12,18,000	13,60,000	13,00,000	13,00,000
Nellore	11,41,000	13,49,000	13,86,000	13,72,000	13,47,000	13,69,000	13,49,000	13,60,000	13,60,000
Cuddapah	.....	.....	.....	3,000	7,000	2,500	2,000	6,000	6,000
Bellary	11,000	11,000	13,000	17,000	20,000	12,500	21,000	20,000	20,000
Karnool	1,000	2,000	2,000	2,000	10,000	2,000	3,000	9,000	9,000
Chingleput	27,49,000	24,99,000	25,53,000	25,45,000	26,45,000	25,[illegible],000	28,07,000	26,42,000	26,00,000
South Arcot	6,08,000	6,70,000	6,17,000	5,60,000	4,94,000	6,78,000	4,30,000	7,97,000	6,50,000
Tanjore	13,13,000	13,25,000	13,91,000	13,62,000	14,28,000	14,21,000	14,43,000	14,60,000	14,30,000
Madura	6,18,000	5,47,000	6,17,000	4,86,000	7,17,000	5,08,000	6,22,000	6,40,000	6,40,000
Tinnevelly	5,58,000	10,23,000	9,87,000	9,96,000	10,41,000	10,66,000	10,91,000	10,93,000	10,93,000
South Canara	5,58,000	6,63,000	6,63,000	5,73,000	5,78,000	5,96,000	5,87,000	6,26,000	3,85,000
Malabar	10,50,000	11,91,000	12,11,000	11,10,000	9,88,000	10,76,000	10,96,000	12,39,000	4,94,000
Total	1,26,67,000	1,30,83,000	1,28,50,000	1,29,51,000	1,33,17,000	1,33,00,000	1,37,97,000	1,44,00,000	1,29,43,000

N.B.—These figures are inclusive of the customs duty on imported salt.

19. The Collector of Vizagapatam estimates a large increase over the actuals of the past year and the estimate of the current year owing to the anticipated large sales at Bimlipatam and Conada and to the exportation of salt under contemplation at the former station. The salt sales in 1874-75 were exceptionally large, and the exportation at Bimlipatam cannot cause any very large increase in the salt revenue as salt for exportation is sold only at cost price. Under these circumstances the Board consider the Collector's estimate much too high, and it has therefore been reduced to Rupees 6,50,000.

20. In South Arcot the Collector's estimate is nearly 3 lakhs more than the actuals of last year, which were low owing to a deficiency of stock in some of the salt stations. The stock has been since replenished, and large sales are therefore anticipated. This will, no doubt, cause a large increase in the revenue, but the Board do not expect that it will be quite as large as the Collector seems to think, as the revenue in none of the five previous years exceeded Rupees 7,17,000. The Board, therefore, consider that it would not be safe to estimate a larger revenue than Rupees 6,50,000.

21. The estimate of the Collector of Chingleput is nearly equal to the actuals of the past year, but in that year the sales were very large owing to a deficiency in the stock of salt in some of the salt stations in the South Arcot District. Though this cause will not operate in the coming year for the reasons explained in the preceding paragraph, still, considering the probable decrease in earth salt from enhanced license fees in the Ceded Districts and the decrease in Negapatam salt going east of Erode on the break of gauge in the railway at Trichinopoly, the Board think that the estimate can be fairly fixed at Rupees 26,00,000.

22. The Collector of Tanjore expects to realize a revenue of Rupees 14,60,000. The Board, however, looking to the actuals of 1874-75, do not consider it safe to estimate a larger amount than Rupees 14,30,000. This is as high as is safe.

23. In South Canara and Malabar the Collectors have estimated a large increase over the actuals of 1874-75 with reference to the increase in the price of salt during the current year, but the estimate has to be reduced as, under the recent Order of Government, dated 1st October 1875, No. 1,446, the excise system is to be introduced and all importation on Government account discontinued from the commencement of 1876-77. The Board presume that the full excise duty on salt imported from Bombay will be collected in that Presidency. If so, there will be no import duty on that salt in this Presidency, and the revenue to be brought to account here will only be the import duty on salt imported from Goa and the excise duty on salt manufactured in the districts. There are no data for calculating the revenue with any precision. As, however, the Government have directed the retention of stock sufficient for six months, a portion of which may have to be sold to private traders, and as it is probable that most of the supply from Bombay will be superseded by that from Goa, the Board estimate the revenue for 1876-77 at two-thirds of the actuals of 1874-75 for South Canara and half of the same for Malabar. This displacement of Bombay salt will certainly be greater in Canara than in Malabar. In the latter district the actuals of 1874-75 were low owing to restricted sales with reference to G.O., dated 9th February 1875, No. 215, to prevent exhaustion of salt pending the passing of the Salt Act II. of 1875, but the Board do not think that more than half the actuals of 1874-75 can be estimated under the circumstances above explained. The estimate for these districts thus amounts to Rupees 8,79,000 as shown below :—

	Actuals of 1874-75.	Estimate for 1876-77.
	Rs.	Rs.
South Canara	5,78,000	3,85,000
Malabar	9,88,000	4,94,000
Total ...	15,66,000	8,79,000

	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 ...	16,61,000	Do.
1875-76 ...	17,56,000	Sanctioned Estimate.
1875-76 ...	17,17,000	Regular do.
1876-77 ...	17,05,000	Collectors' do.
1876-77 ...	16,83,000	Board's do.

24. Stamps, Non-Judicial.—The estimate of the Collectors under this head is fair, and will be accepted with slight modifications. The following statement shows the estimate in comparison with past actuals and the sanctioned estimates of the current year :—

Districts.	Actuals.					Sanctioned Estimate for 1875-76.	Collections of the last seven months of the past and the first five months of the current year.	Collector's Estimate for 1876-77.	Board's Estimate for 1876-77.
	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	30,000	28,000	28,000	39,000	29,000	29,000	31,000	29,000	29,000
2. Vizagapatam	47,000	50,000	53,000	55,000	55,000	50,000	59,000	55,000	55,000
3. Godavery	70,000	72,000	80,000	69,000	69,000	74,000	71,000	74,000	74,000
4. Kistna	54,000	51,000	60,000	51,000	51,000	56,000	51,000	51,000	51,000
5. Nellore	46,000	47,000	52,000	51,000	50,000	52,000	43,000	51,000	51,000
6. Cuddapah	75,000	71,000	76,000	66,000	63,000	60,000	62,000	64,000	64,000
7. Bellary	71,000	73,000	87,000	76,000	67,000	70,000	70,000	67,000	67,000
8. Kurnool	58,000	51,000	57,000	46,000	42,000	53,000	44,000	46,000	46,000
9. Madras	1,00,000	92,000	89,000	94,000	88,000	94,000	87,000	89,000	89,000
10. Chingleput	30,000	25,000	26,000	28,000	28,000	29,000	28,000	28,000	28,000
11. North Arcot	62,000	64,000	69,000	71,000	67,000	71,000	71,000	69,000	69,000
12. South Arcot	59,000	49,000	53,000	58,000	58,000	59,000	61,000	59,000	58,000
13. Tanjore	1,64,000	1,63,000	1,81,000	1,79,000	1,80,000	1,88,000	1,87,000	1,80,000	1,79,000
14. Trichinopoly	36,000	38,000	45,000	43,000	44,000	45,000	46,000	45,000	43,000
15. Madura	1,09,000	1,02,000	1,19,000	1,19,000	1,26,000	1,28,000	1,32,000	1,28,000	1,26,000
16. Tinnevelly	1,12,000	98,000	1,09,000	1,09,000	1,19,000	1,19,000	1,21,000	1,19,000	1,19,000
17. Coimbatore	63,000	56,000	65,000	65,000	65,000	68,000	67,000	68,000	65,000
18. Nilgiris	6,000	4,000	6,000	7,000	7,000	6,000	8,000	7,000	7,000
19. Salem	58,000	55,000	59,000	59,000	59,000	62,000	64,000	62,000	62,000
20. South Canara	51,50	50,000	58,000	53,000	46,000	54,000	52,000	52,000	52,000
21. Malabar	2,14,000	1,99,000	2,84,000	2,31,000	2,31,000	2,45,000	2,48,000	2,45,000	2,34,000
22. Superintendent of Stamps	17,000	1,53,000	1,08,000	1,16,000	1,11,000	1,25,000	1,16,000	1,20,000	1,11,000
Total...	16,22,000	15,61,000	17,28,000	16,71,000	16,61,000	17,56,000	17,17,000	17,05,000	16,83,000

25. STAMPS, COURT FEES.—The estimate of the Collectors under this head amounts to Rupees 31,81,000, which the Board have raised to Rupees 32,41,000 with reference to the actuals of 1874-75 and the probable collections of 1875-76 calculated with reference to the actuals of the first five months of the current year and of the seven months of the past year. The estimate for each district, as proposed by Collectors and as revised by the Board, is shown in the subjoined statement :—

	RS.	
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 ...	32,68,000	Do.
1875-76 ...	32,84,000	Sanctioned Estimate.
1875-76 ...	31,98,000	Regular do.
1876-77 ...	31,81,000	Collectors' do.
1876-77 ...	32,41,000	Board's do.

Districts.	Actuals.					Sanctioned Estimate for 1875-76.	Regular Estimate for 1875-76.	Collector's Estimate for 1876-77.	Board's Estimate for 1876-77.
	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.				
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ...	50,000	53,000	46,000	61,000	65,000	63,000	63,000	58,000	63,000
2. Vizagapatam ...	81,000	76,000	83,000	1,03,000	1,08,000	1,15,000	1,03,000	1,08,000	1,08,000
3. Godavery ...	1,26,000	1,44,000	1,41,000	1,74,000	2,10,000	1,99,000	2,12,000	1,73,000	2,00,000
4. Kistna ...	84,000	88,000	89,000	1,17,000	1,23,000	1,30,000	1,17,000	1,24,000	1,23,000
5. Nellore ...	61,000	65,000	73,000	1,04,000	84,000	1,09,000	76,000	90,000	85,000
6. Cuddapah ...	1,06,000	1,01,000	1,10,000	1,26,000	1,28,000	1,41,000	1,16,000	1,41,000	1,28,000
7. Bellary ...	99,000	96,000	1,07,000	1,08,000	1,33,000	1,35,000	1,30,000	1,33,000	1,30,000
8. Karnool ...	71,000	51,000	49,000	54,000	60,000	57,000	59,000	61,000	60,000
9. Madras ...	1,91,000	1,94,000	1,93,000	2,17,000	2,13,000	2,24,000	2,10,000	2,12,000	2,13,000
10. Chingleput ...	41,000	43,000	47,000	65,000	73,000	68,000	73,000	73,000	73,000
11. North Arcot ...	72,000	71,000	93,000	1,21,000	1,19,000	1,25,000	1,17,000	1,00,000	1,17,000
12. South Arcot ...	61,000	77,000	76,000	1,00,000	1,16,000	1,10,000	1,16,000	1,10,000	1,15,000
13. Tanjore ...	2,74,000	3,05,000	3,12,000	3,77,000	3,75,000	3,98,000	3,60,000	3,75,000	3,75,000
14. Trichinopoly ...	62,000	63,000	70,000	78,000	88,000	83,000	90,000	88,000	88,000
15. Madura ...	1,83,000	1,76,000	1,84,000	2,40,000	2,43,000	2,50,000	2,41,000	2,45,000	2,43,000
16. Tinnevelly ...	1,75,000	1,67,000	1,77,000	2,05,000	2,06,000	2,09,000	2,08,000	2,03,000	2,05,000
17. Coimbatore ...	79,000	84,000	74,000	96,000	1,06,000	1,04,000	1,04,000	1,04,000	1,04,000
18. Nilgiris ...	8,000	8,000	7,000	7,000	8,000	7,000	11,000	8,000	9,000
19. Salem ...	77,000	80,000	74,000	1,01,000	1,27,000	1,20,000	1,20,000	1,20,000	1,25,000
20. South Canara ...	1,09,000	1,07,000	1,15,000	1,40,000	1,48,000	1,51,000	1,38,000	1,47,000	1,46,000
21. Malabar ...	2,74,000	2,84,000	2,87,000	3,67,000	4,42,000	4,07,000	4,48,000	4,25,000	4,40,000
22. Superintendent of Stamps ...	1,29,000	99,000	1,31,000	85,000	93,000	97,000	85,000	92,000	92,000
Total ...	24,10,000	24,32,000	25,38,000	30,44,000	32,68,000	32,84,000	31,98,000	31,81,000	32,41,000

26. The following is an abstract of the estimates under the several heads of revenue noticed in the foregoing paragraphs :—

Items.	Actuals of 1874-75.	Sanctioned Estimate for 1875-76.	Estimate of 1876-77.	
			As proposed by Collectors.	As fixed by the Board.
	RS.	RS.	RS.	RS.
Land Revenue	4,63,21,000	4,49,00,000	4,53,00,000	4,52,71,000
Excise on Spirits and Drugs	60,59,000	30,60,000	64,42,000	64,70,000
Sea Customs	29,46,000	29,60,000	23,67,000	24,15,000
Land Customs	2,64,000	2,00,000	1,63,000	1,94,000
Salt	1,33,1[illegible],000	1,33,00,000	1,44,00,000	1,29,43,000
Stamps... Non-Judicial	16,61,000	17,56,000	17,05,000	16,83,000
Stamps... Court Fees	32,68,000	32,84,000	31,81,000	32,41,000
Total...	7,38,36,000	7,24,60,000	7,35,58,000	7,22,17,000

27. The usual statement showing the estimated sales of salt in the several maritime districts is herewith submitted.

28. Annexed is the usual table showing the progress of collections during the first five months of the current year under the several heads of revenue in comparison with those of the corresponding period of last year :—

Items.	Collections in the first five months of 1874-75.	Collections in the first five months of 1875-76.	Difference.
	RS.	RS.	RS.
Land Revenue	1,75,06,000	1,76,03,000	+ 97,000
Excise on Spirits and Drugs	24,73,000	23,92,000	— 81,000
Sea Customs	12,43,000	12,84,000	+ 41,000
Land Customs	95,000	1,57,000	+ 62,000
Salt	47,45,000	52,25,000	+4,80,000
Stamps... Non-Judicial	7,56,000	8,12,000	+ 56,000
Stamps... Judicial	12,55,000	11,85,000	— 70,000

29. In Land Revenue the increase is due to the character of the season, which was not favorable in the beginning of 1874-75 though it improved afterwards.

30. The decrease under Abkári was due partly to smaller amount of arrears which remained for collection at the beginning of the year 1875-76 and partly to the introduction newly, in some districts, of the excise system and consequent fluctuations in the monthly collections. The increase under salt revenue is due to the increase in the price of salt in Malabar and South Canara; in Ganjam, partly to the same cause and partly to the revival of trade after depression on account of the increased price in the months of May to August 1874; to the suppression of the use of earth salt in Vizagapatam and to the ordinary fluctuations of trade.

31. The other items call for no special remarks.

(A True Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

Budget Estimate of Revenues and Receipts for the Year ending 31st March 1877.

Districts.	I. Land Revenue.			IV. Excise on Spirits and Drugs.			VI. Customs.								
							Sea Customs.			Land Customs.			Total.		
	Actuals.	Estimates.		Actuals.	Estimates.		Actuals.	Estimates.		Actuals.	Estimates.		Actuals.	Estimates.	
	1874-75.	1875-76.	1876-77.	1874-75.	1875-76.	1876-77.	1874-75.	1875-76.	1876-77.	1874-75.	1875-76.	1876-77.	1874-75.	1875-76.	1876-77.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	12,72,720	11,70,000	11,86,000	93,031	74,000	90,000	1,46,907	91,000	1,21,900	...	...	...	1,46,907	91,000	1,21,900
2. Vizagapatam	14,10,830	13,96,000	13,96,000	1,53,255	1,63,000	1,70,000	61,415	71,000	6,000	...	...	...	61,415	71,000	6,000
3. Godavery	42,36,418	41,19,000	41,88,000	2,33,984	2,25,000	2,84,000	1,60,538	26,000	82,000	215	300	120	1,60,753	26,300	82,120
4. Kistna	38,15,763	37,50,000	37,69,000	2,21,445	2,15,000	2,50,000	11,960	10,000	6,750	...	...	...	11,960	10,000	6,750
5. Nellore	23,69,792	24,35,000	23,50,000	82,968	86,000	87,000	40	100	50	...	...	...	40	100	50
6. Cuddapah	20,09,871	19,00,000	19,50,000	2,44,334	2,35,000	2,33,000	...	...	...	...	...	...	...	...	...
7. Bellary	25,57,553	25,08,000	25,50,000	6,78,013	7,01,000	7,59,000	...	...	...	...	...	...	...	...	...
8. Kurnool	14,63,990	14,73,000	14,92,000	3,20,797	3,20,000	3,28,000	...	...	...	...	...	...	...	...	...
9. Madras	86,594	75,000	70,000	11,71,149	11,60,000	11,50,000	16,48,881	17,32,999	14,13,600	...	...	...	16,48,881	17,32,999	14,13,600
10. Chingleput	18,52,152	15,70,000	16,57,000	1,83,619	1,87,000	1,95,000	...	...	...	...	...	...	...	...	...
11. North Arcot	25,99,729	23,89,000	24,50,000	2,84,717	3,30,000	3,62,000	...	...	...	...	...	...	...	...	...
12. South Arcot	34,99,469	33,00,000	32,00,000	1,81,405	2,00,000	2,55,000	73,648	86,000	71,000	89,183	89,700	36,000	1,62,831	1,75,700	1,07,000
13. Tanjore	42,36,500	41,80,000	42,00,000	5,42,264	4,76,000	5,04,000	5,24,038	5,10,000	4,86,800	1,68,597	1,00,000	1,51,000	6,92,635	6,10,000	6,37,800
14. Trichinopoly	15,45,532	14,84,000	15,13,000	1,38,738	1,40,000	1,50,000	...	...	...	...	...	...	...	...	...
15. Madura	24,56,548	22,43,000	24,02,000	1,79,449	1,81,000	2,50,000	13,598	23,000	11,000	...	...	...	13,598	23,000	11,000
16. Tinnevelly	30,07,449	28,50,000	29,00,000	1,84,496	2,10,000	1,82,000	1,44,087	1,41,000	1,14,250	...	...	...	1,44,087	1,41,000	1,14,250
17. Coimbatore	25,35,360	26,10,000	26,10,000	3,41,242	2,85,000	3,61,000	...	...	...	...	...	...	...	...	...
18. Nilgiris	45,514	44,000	44,000	72,763	78,000	81,000	...	...	...	...	...	...	...	...	...
19. Salem	[illegible]	22,54,000	22,54,000	3,66,825	3,86,000	4,81,000	...	...	...	...	...	...	...	...	...
20. South Canara	13,30,571	12,50,000	12,40,000	1,21,494	1,28,000	1,40,000	56,628	59,000	51,500	...	...	...	56,628	59,000	51,500
21. Malabar	18,13,193	19,00,000	18,50,000	2,62,996	2,85,000	2,58,000	1,04,394	1,40,000	50,150	6,291	10,000	6,880	1,10,685	1,50,000	57,030
22. Superintendent Stamps	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	4,63,20,626	4,49,00,000	4,52,71,000	60,58,924	60,60,000	64,70,000	29,46,134	29,60,000	24,15,000	2,64,286	2,00,000	1,94,000	32,10,420	31,60,000	26,09,000

Budget Estimate of Revenues and Receipts for the Year ending 31st March 1877.—(Concluded.)

Districts.	VII. Salt.			IX. Stamps.								
				General Stamps.			Court Fee Stamps.			Total.		
	Actuals.	Estimates.		Actuals.	Estimates.		Actuals.	Estimates.		Actuals.	Estimates.	
	1874-75.	1875-76.	1876-77.	1874-75.	1875-76.	1876-77.	1874-75.	1875-76.	1876-77.	1874-75.	1875-76.	1876-77.
	17	18	19	20	21	22	23	24	25	26	27	28
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	15,48,759	17,06,000	17,01,000	28,984	29,000	29,000	65,088	63,000	63,000	94,072	92,000	92,000
2. Vizagapatam	5,59,446	4,77,000	6,50,000	54,672	59,000	55,000	1,08,003	1,15,000	1,08,000	1,62,675	1,74,000	1,63,000
3. Godavery	6,21,727	6,09,000	6,05,000	69,248	74,000	74,000	2,10,375	1,93,000	2,00,000	2,79,623	2,67,000	2,74,000
4. Kistna	13,12,606	12,18,000	13,00,000	50,875	56,000	51,000	1,23,408	1,30,000	1,23,000	1,74,283	1,86,000	1,74,000
5. Nellore	13,47,201	13,69,000	13,60,000	49,541	52,000	51,000	83,997	1,09,000	84,000	1,33,538	1,61,000	1,35,000
6. Cuddapah	6,692	2,500	6,000	62,901	69,000	64,000	1,37,992	1,41,000	1,28,000	2,00,893	2,10,000	1,92,000
7. Bellary	20,496	12,500	20,000	67,453	76,000	67,000	1,33,006	1,25,000	1,30,000	2,00,459	2,01,000	1,97,000
8. Kurnool	9,543	2,000	9,000	41,557	53,000	45,000	59,501	57,000	60,000	1,01,058	1,10,000	1,05,000
9. Madras	50	...	...	88,122	94,000	89,000	2,12,549	2,24,000	2,13,000	3,00,671	3,18,000	3,02,000
10. Chingleput	26,44,702	25,59,000	26,00,000	27,548	29,000	28,000	73,318	68,000	73,000	1,00,766	97,000	1,01,000
11. North Arcot	...	...	...	66,494	71,000	68,000	1,18,823	1,25,000	1,17,000	1,85,317	1,96,000	1,85,000
12. South Arcot	4,94,151	6,78,000	6,50,000	58,304	59,000	59,000	1,16,019	1,10,000	1,15,000	1,74,323	1,69,000	1,74,000
13. Tanjore	14,27,557	14,21,000	14,30,000	1,79,655	1,88,000	1,80,000	3,74,970	3,96,000	3,75,000	5,54,625	5,84,000	5,55,000
14. Trichinopoly	...	...	...	44,313	45,000	45,000	87,852	83,000	88,000	1,32,165	1,28,000	1,33,000
15. Madura	7,17,030	5,08,000	6,40,000	1,26,293	1,28,000	1,28,000	2,42,844	2,50,000	2,43,000	3,69,137	3,78,000	3,71,000
16. Tinnevelly	10,41,373	10,67,000	10,93,000	1,19,250	1,14,000	1,19,000	2,06,294	2,09,000	2,05,000	3,25,544	3,23,000	3,24,000
17. Coimbatore	...	...	...	65,127	68,000	65,000	1,06,447	1,04,000	1,04,000	1,71,574	1,72,000	1,69,000
18. Nilgiris	...	...	...	7,363	6,000	7,000	8,275	7,000	9,000	15,638	13,000	16,000
19. Salem	...	...	...	61,537	62,000	62,000	1,27,053	1,20,000	1,25,000	1,88,590	1,82,000	1,87,000
20. South Canara	5,77,649	5,96,000	3,85,000	48,491	54,000	52,000	1,47,829	1,51,000	1,46,000	1,96,320	2,05,000	1,98,000
21. Malabar	9,88,397	10,76,000	4,94,000	2,31,465	2,45,000	2,34,000	4,41,694	4,07,000	4,40,000	6,73,159	6,52,000	6,74,000
22. Superintendent of Stamps	...	...	...	1,11,337	1,25,000	1,11,000	92,491	97,000	92,000	2,03,818	2,22,000	2,03,000
Total	1,33,16,770	1,33,00,000	1,29,43,000	16,60,520	17,56,000	16,83,000	32,67,728	32,84,000	32,41,000	49,28,248	50,40,000	49,24,000

Statement showing the Estimated Receipts and Sales of Salt in the several Districts for 1876-77.

Districts.	Quantity likely to be in Store on the 31st March 1876.	Quantity likely to be manufactured and brought into Store in 1876-77.	Total of Columns 2 and 3.	Estimates for 1876-77. Salt likely to be sold during 1876-77. 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.
1. Ganjam	783,543	850,000	1,633,543	812,125	16,98,000	33,359	865,484	769,059
2. Vizagapatam	246,887	430,000	676,887	325,000	6,50,000	18,970	343,970	332,917
3. Godavery	317,000	300,000	617,000	300,000	6,00,000	30,000	330,000	287,000
4. Kistna	303,983	1,100,000	1,403,983	650,000	13,00,000	32,500	682,500	721,483
5. Nellore	710,842	648,000	1,358,842	680,000	13,60,000	26,300	706,300	652,542
6. Chingleput	1,876,070	2,400,000	4,276,070	1,640,420	26,00,000	83,020	1,723,446	2,552,624
7. South Arcot	306,204	584,000	890,204	363,120	6,50,000	26,880	390,000	500,204
8. Tanjore	1,017,514	1,200,000	2,217,514	782,925	14,30,000	36,000	818,925	1,398,589
9. Madura	427,790	410,000	837,790	320,000	6,40,000	15,400	335,400	502,390
10. Tinnevelly	827,012	1,020,000	1,847,012	660,000	10,93,000	25,800	685,800	1,161,212
11. South Canara }	The supply of salt is to be left to private enterprise under the excise system.							
12. Malabar }								

No. 147. ORDER THEREON, 10th December 1875, No. 1,792.

General.

WITH these Proceedings the Board of Revenue submit the Budget-estimate of Revenues and Receipts for 1876-77.

2. The Board's estimate of Land-Revenue is Rupees 452,71,000, being Rupees 10,49,626 less than the actuals of 1874-75, but Rs. 3,71,000 over the sanctioned estimate for the current year. As the Board have pointed out, the actual collections in any year must vary more or less according to the state of the arrears outstanding at its beginning; in 1874-75 the arrears demand was high, owing to the unfavorable character of the preceding year, and much energy was brought to bear on its realisation. The collections* during the first 5 months of the current year have, indeed, been slightly in excess of those of the corresponding period of the past year; but it is to be observed that in the earlier part of the past year the season was as unpromising as it had been in the preceding year. On the whole, the Government do not consider it safe to raise the Board's estimate, which conforms to the average† actuals of the past five years, and slightly exceeds the regular estimate of the current year.

	Collections of the first five Months. RS.
*1874-75	175,06,000
1875-76	176,03,000

	RS.
†1870-71	439,33,000
1871-72	443,53,000
1872-73	468,84,000
1873-74	444,64,000
1874-75	463,21,000
Average	451,91,000
Regular estimate of 1875-76...	452,00,000

3. *Excise on Spirits and Drugs.*—The Abkari revenue has to be considered in three parts, *i.e.*, (1) the Abkari of the Town of Madras under the direct management of Government; (2) the excise on country spirits and toddy rents in ten whole, and parts of two, districts, in which the new excise system has been introduced; and (3) the old system of Abkari farms which continues in the remaining districts and parts of districts. In the first case, the Board's estimate of Rs. 11,50,000 is based on the actuals of past years, with a fair allowance for the probable decrease consequent on the change of system in settling the dowles by which a payment is guaranteed by each shop-keeper. In the second case, the Board's estimate is based, except as regards the district of Chingleput, on the guaranteed revenue in respect of excise on spirits, *plus* the contracts of toddy farms. For Chingleput, the Board, taking the actuals of the previous years with the present increased rate of the excise duty, have raised the Collector's estimate, which rested solely on the guaranteed revenue, by Rs. 20,000. In the third case, the Board have generally accepted the Collector's estimates, which conform closely to existing leases; as regards Madura, however, seeing that the leases are far in advance of past actuals, they have reduced the Collector's estimate by Rs. 31,000.

4. The Government accept the Board's estimate under the head of Abkari, which, calculated upon the safest available data, amounts to Rs. 64,70,000, thus:—

	RS.
Madras Abkari	11,50,000
Districts under the excise system	28,37,000
Districts under the farming system	24,83,000

This exhibits an increase of Rs. 4,11,000 over the actuals of 1874-75 (Rs. 60,59,000), and Rs. 4,10,000 ever the sanctioned estimate for 1875-76 (Rs. 60,60,000).

5. *Customs, Sea.*—The Board's estimate under this head is arrived at by a careful calculation of gain and loss by the changes introduced by the new Tariff Act (XVI. of 1875), thus :—

IMPORTS.		
Duty actually collected in 1874-75	RS.	RS. 16,80,876
Loss—		
By reduction of duty on various articles	1,48,672	
By reduction of the Tariff value of cotton goods ...	95,886	
		2,44,558
Gain—		
By enhancement of duty on spirits, wines, arms, and ammunition	1,22,130	
By increased Tariff value of iron	2,031	
By possible increase of trade resulting by reduction of duty in some and of Tariff value in other cases ...	20,397	
		1,44,558
Net loss	.....	1,00,000
Estimate for 1876-77 in a round sum	.....	15,80,000
EXPORTS.		
Duty collected in 1874-75	.....	12,32,250
Deduct—		
Proportion due to goods (other than grains and pulses, indigo, and lac) now exempt	.....	4,32,250
Remainder taken as the probable estimate for 1876-77.		8,00,000

These are evidently the best available data; and, considering that the actuals of 1874-75 embrace a portion of the period during which the export trade in rice and paddy with Ceylon was more than ordinarily brisk, owing to the diversion to Bengal, to some extent, of the supplies which that Colony usually draws from Burmah, the Board have obviously not been over-cautious in their forecast of the collections under the head of export duty for the ensuing year.

The Government accept the total estimate under Sea Customs, *i.e.* :—

	RS.
Import duty	15,80,000
Export ,, ...	8,00,000
Miscellaneous	35,000
Making up together ...	24,15,000

against Rs. 29,46,000, the actuals of 1874-75, and Rs. 29,60,000, the sanctioned estimate for 1875-76.

6. *Customs, Land.*—The Board's estimate under Land Customs, calculated on the same principle as that for Sea Customs, is Rs. 1,94,000, being less than the actuals* of 1874-75 by Rs. 70,000 and the sanctioned estimate† for 1875-76 by Rs. 6,000. The remark made at the concluding part of the next preceding paragraph explains also the cause of the apparently large falling off under this head. Looking to the fact that the payments by the French Government on account of the Tanjore paddy exported from Karikal constitute a large item in the Land Customs revenue of this Presidency, and that the export trade in grain is not likely, under ordinary circumstances, to receive the special impetus it did in 1873-74 and 1874-75, the Board's estimate, which is borne out in the main by the actuals of the preceding three years, does not seem to be too moderate, and is accordingly accepted.

* Rs. 2,64,000.

† Rs. 2,00,000.

	RS.
Actuals, 1870-71	1,81,000
,, 1871-72	2,04,000
,, 1872-73	1,96,000
,, 1873-74	2,19,000
,, 1874-75	2,64,000
Sanctioned estimate for 1875-76 ...	2,00,000
Board's ,, for 1876-77 ...	1,94,000

7. *Salt.*—The Board have considerably reduced the Collectors' estimates under the head of Salt. Their forecast for the ensuing year amounts to Rs. 129,43,000, and compares with available data thus :—

	RS.		RS.
Actuals of 1874-75	133,17,000	Decrease	3,74,000
Sanctioned estimate for 1875-76...	133,00,000	,,	3,57,000
Collections of the first five months of the current year *plus* those of the last seven months of the past year	137,97,000	,,	8,54,000
Collectors' estimates	144,00,000	,,	14,57,000

8. The Board have rightly set aside the excessively large estimate of Rs. 9,02,000 proposed by the Collector of Vizagapatam; but they have not shown any reason for fixing their own at Rs. 6,50,000 which still exceeds by nearly a lakh the actuals (Rs. 5,59,000) of the past year, in which the Board admit that the sales in that district were exceptionally large. As the Board point out the sales at Bimlipatam at cost-price for exportation cannot cause any very large increase. The Government would fix the estimate for Vizagapatam at 6 lakhs.

9. For South Arcot the revenue estimated by the Collector at nearly 8 lakhs is reduced by the Board to 6½. In 1873-74 and 1874-75 the sales were low owing to the deficiency of stock; but now that "the stock has been replenished and large sales are, therefore, anticipated," there seems to be no reason why the actuals of 1872-73 (Rs. 7,17,000) may not be reached in the coming year. This branch of the revenue shows a general tendency to increase, and with the prospect of at least a portion of the district being traversed by railway in 1876-77, the salt-revenue of South Arcot may, it appears to Government, be at the lowest estimated at 7 lakhs.

10. The Board, presuming that the excise duty *now* levied in Bombay on all salt thence imported into Malabar and South Canara will, in future, go to the credit of the Bombay Presidency, have taken one-half of the actuals of 1874-75 in the case of Malabar and two-thirds in the case of South Canara for their estimate of these two districts. It is true that the instructions of the Government of India, with respect to credit being given to Madras, are restricted to salt supplied from Bombay to the Travancore and Cochin Sirkars and to contractors with the Government of Madras (G.O., 19th July 1875, No. 1,081); but apparently the same principle applies also to salt shipped on private account for Malabar and Canara. If the salt duty be levied instead *on importation into these districts*, in like manner with salt imported from foreign ports, it will be an item of the Madras revenue, and no reason appears why a rule recently introduced into Bombay, with the view to the prevention of smuggling, should transfer to that Presidency an item of revenue which properly appertains to Madras. The Board's presumption, as above indicated, need not, however, have the effect of so largely reducing the salt-revenue of Malabar and South Canara, since then, as pointed out by themselves, the Bombay salt will be displaced, to a large

extent, by Goa salt; and with due allowance, therefore, for all possible uncertainties, the estimates for the coming year may, it seems to Government, be safely taken at 7 lakhs for Malabar and 5 lakhs for South Canara against actuals amounting to nearly 10 lakhs in the one case and a little over 5¾ lakhs in the other. With these modifications, the estimate of salt-revenue would come to Rs. 132,64,000, and would still be less than the actuals of 1874-75 by over half a lakh, though, as must be expected in the case of this progressive branch of the revenue, in excess of the actuals* of the preceding four years.

	Rs.
*1870-71	126,67,000
1871-72	130,33,000
1872-73	128,80,000
1873-74	129,51,000
1874-75	133,17,000

11. *Stamps, Non-Judicial.*—The Board's estimate under this head arrived at on a careful consideration of district details is Rs. 16,83,000; it is slightly in excess of the actuals of 1874-75, and is, on the whole, borne out by the average of the past five years; it is accordingly adopted.

	Rs.
Actuals, 1870-71	16,22,000
„ 1871-72	15,61,000
„ 1872-73	17,28,000
„ 1873-74	16,71,000
„ 1874-75	16,61,000
Sanctioned estimate for 1875-76 ...	17,56,000
Regular „ „ ...	17,17,000

12. *Stamps, Court Fees.*—Under this head the Board have raised the Collectors' estimates (Rs. 31,81,000) by Rs. 60,000, but as thus revised the estimate is still by as much below the sanctioned Budget of the current year, and Rs. 27,000 less than the actuals of the past year. It is always difficult to foresee the contingencies of litigation; but taking the actuals of the first five months of the current year together with those of the last seven months of the past year the Government consider the Board's forecast (Rs. 32,41,000) to be the fairest that can be arrived at.

	Rs.
Sanctioned estimate for 1875-76 ...	32,84,000
Regular „ „ ...	31,98,000

13. The total estimated revenue under all heads comes to Rs. 725,38,000 or Rs. 3,21,000 over the Board's estimate thus:—

Items.	Actuals of 1874-75.	Estimate for 1875-76.	Estimate for 1876-77.
	Rs.	Rs.	Rs.
Land-revenue	463,20,626	449,00,000	452,71,000
Excise on spirits and drugs	60,58,924	60,60,000	64,70,000
Customs	32,10,420	31,60,000	26,09,000
Salt	133,16,770	133,00,000	132,64,000
Stamps (General)	16,60,520	17,56,000	16,83,000
„ (Court Fees)	32,67,728	32,84,000	32,41,000
Total ...	738,34,988	724,60,000	725,38,000

(True Extract.)

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

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

Exd. F. R. Bantleman.

Govt. of {1875} Madras.

REVENUE.

To

THE ACCOUNTANT-GENERAL,

&c., &c., &c.

Dated December, 1875.

Read

Encl.

1702.

DECEMBER.

Nos. 146-147.

Revenue Budget of Receipts.—Reviewing
— for 1876-77.

Revenue Department

12

Proceedings of the Board of Revenue
dated 29th October 1875, No. 3109.

The Board resolve to submit
to Government the Imperial Budget Es-
timate of Receipts for 1876-77, with the
following explanatory observations.

Land Revenue. 2. The current year's sanc-
tioned Estimate under this head is
Rupees 44,00,000. The collections within the
first 5 months of the year have been
Rs. 17,60,300 and supposing that the collec-
tions of the remaining seven months will
be the same as those during the same
period of the past year (Rs. 28,81,000) the
total collections for the year 1875-76
will amount to Rupees 46,41,000; but the
Board apprehend that this result
will not be attained owing to the reduction
of arrear demand for the year in
many

First five months' collections Rs	Last 7 months' collections Rs
1870-71- 18,13,000	25,80,000
1871-72- 19,17,000	25,18,2000
1872-73- 19,66,2000	27,22,3000
1873-74- 17,80,0000	26,66,000
1874-75- 17,50,000	28,81,000
1875-76- 17,60,300	

many Districts consequent on the vigorous exertions made by Collectors in the collection of Revenue in 1874-75. The amount of balance which remained for collection at the beginning of 1874-75 was 99 lakhs of Rupees while that at the beginning of 1875-76 was only about 75 lakhs, so that supposing that the current demand of 1875-76 will be the same as that of 1874-75, the total demand (arrears & current) of the former year must be less than the total demand of the latter year by 24 lakhs of Rupees. This circumstance must of course affect the collections of the current year to a large extent.

There is further the fact that the collections of the first five months of the current year were Rs. 97,000 in excess of those in the first 5 months of the year 1874-75 and hence

of Fs. 1283	78 lakhs	+a
of previous years	21 — a	
	99 — a	
of Fs. 1284	58½ lakhs	+b
of previous years	16¼ — a	
	74¾ — a	

hence it may be expected that the collections of the remaining 7 months of the current year will fall below those of the corresponding period of last year. Under these circumstances and considering the actual collections of the past 5 years, the Board would for the present fix the Regular Estimate at Rs. 452,00,000 which is about the average of the receipts during the last 5 years. In due course a revised regular estimate will be forwarded to the Accountant General on the receipt of reports from the Collectors of further progress of collections.

The Estimate of the collections for the year 1876-77 amount to Rs. 453 lakhs which on the whole appears fair though the District Estimates require slight revision.

The subjoined Statement shows in one view the actual collections during the last 5 years, the sanctioned Estimates for the

1870-71	439,33,000	Actuals
1871-72	443,53,000	Do.
1872-73	468,84,000	Do.
1873-74	444,64,000	Do.
1874-75	463,21,000	Do.
1875-76	449,00,000	Sanctioned Estimate
1875-76	452,00,000	Regular Do.
1876-77	453,00,000	Collectors' Do.
1876-77	452,71,000	Board's Do.

current

It will be observed that the Estimate of the Collectors has been adopted by the Board excepting in the Districts of Nellore, North Arcot, South Arcot and Malabar. The Collector of Nellore has reduced the Estimate for 1876-77 considerably on the ground that the remissions granted during Fasli $\frac{1284}{1874\text{-}75}$ on account of the floods of 1874 would leave smaller amount of arrears to be collected in 1876-77 and that remains amounting to about Rs. 43000 were abolished under G.O. dated 31st March 1875, No. 490; but making sufficient allowance for these circumstances the Board think that the Estimate for 1876-77 can be fairly fixed at Rupees 23,50,000 seeing that the collections in 1874-75 which was an unfavorable year

Districts

Actuals

Sanctioned Collectors (Board's) Estimate & Estimate

current year and the Estimate for each District as proposed by Collectors & as revised by the Board.

		1870-71	1871-72	1872-73	1873-74	1874-75	Estimate for 1875-76	Estimate for 1876-77	Estimate for 1876-77
1	Kanjam	10,41,000	9,59,000	11,42,000	12,52,000	11,42,000	11,42,000	11,42,000	11,42,000
2	Vizagapatam	13,24,000	13,31,000	11,44,000	11,69,000	13,96,000	13,96,000	13,96,000	13,96,000
3	Godaveri	38,80,000	42,66,000	35,36,000	42,66,000	41,98,000	41,98,000	41,98,000	41,98,000
4	Kistna	35,92,000	36,41,000	36,29,000	38,16,000	37,50,000	37,50,000	37,50,000	37,50,000
5	Nellore	23,10,000	24,74,000	22,81,000	25,43,000	22,95,000	22,95,000	23,50,000	23,50,000
6	Cuddapah	15,14,000	17,12,000	15,27,000	19,36,000	19,36,000	19,36,000	19,36,000	19,36,000
7	Bellary	22,91,000	23,43,000	24,44,000	24,44,000	25,58,000	25,58,000	25,58,000	25,58,000
8	Kurnool	13,59,000	14,28,000	11,60,000	11,60,000	14,63,000	14,63,000	14,63,000	14,63,000
9	Madras	1,13,000	95,000	1,04,000	1,04,000	1,04,000	1,04,000	1,04,000	1,04,000
10	Chingleput	13,35,000	16,33,000	14,42,000	18,52,000	16,00,000	16,00,000	16,00,000	16,00,000
11	North Arcot	25,20,000	26,92,000	24,12,000	26,00,000	23,89,000	23,89,000	23,89,000	23,89,000
12	South Arcot	32,40,000	34,06,000	28,53,000	32,59,000	33,04,000	33,04,000	33,04,000	33,04,000
13	Tanjore	40,04,000	39,89,000	42,58,000	42,04,000	41,80,000	41,80,000	42,00,000	42,00,000
14	Trichinopoly	17,56,000	15,55,000	15,50,000	15,50,000	15,84,000	15,84,000	15,84,000	15,84,000
15	Madura	22,60,000	19,24,000	22,25,000	24,45,000	22,42,000	22,42,000	24,45,000	24,45,000
16	Tinnevelly	28,84,000	28,54,000	24,46,000	30,07,000	28,52,000	28,52,000	29,00,000	29,00,000
17	Coimbatore	26,71,000	25,91,000	25,32,000	25,32,000	26,00,000	26,00,000	26,00,000	26,00,000
18	Nilgiris	36,000	35,000	42,000	42,000	44,000	44,000	44,000	44,000
19	Salem	23,22,000	21,85,000	21,81,000	23,02,000	22,76,000	22,76,000	22,76,000	22,76,000
20	South Canara	11,62,000	12,31,000	12,50,000	12,81,000	12,43,000	12,43,000	12,50,000	12,50,000
21	Malabar	18,00,000	18,17,000	18,00,000	18,00,000	18,13,000	18,13,000	18,00,000	18,00,000
	Total	4,39,33,000	4,46,53,000	4,32,00,000	4,46,84,000	4,46,32,000	4,46,32,000	4,52,00,000	4,52,00,000

amounted to Rupees 23,70,000.

The Collector of Kurnool has raised the Estimate for 1876-7 with reference to the new Settlement rates introduced in Kovilkuntla. That in Madras is lowered with reference to the decreased arrears demand and the quantity of land paying quitrent which has been taken up for the Southern India Railway.

The Collector of North Arcot estimates the revenue at Rupees 23,94,000, but looking to the collections within the past 5 years and making sufficient allowance for the large collection of arrears in 1874-75, the Board are of opinion that the Estimate may be safely

raised to Rupees 24,50,000. In South Arcot the Collector's Estimate is a great deal too high. The large collections of arrears in 1874-75 have reduced the balance from nearly 12 lakhs at the beginning of 1874-75 to 3 lakhs at its end. The collections of 1875-76 may still reduce the balance, and the Board have therefore considered it unsafe to estimate more than 32 lakhs for this District. The estimate of the Collector of Malabar appears too high considering the actuals of 1874-75 and the current demand of Fusly 1284

Rupees

(Rupees 1840,000) the Board have reduced the Estimate to Rupees 1850,000. The above modifications reduce the Collectors Estimate on the whole only by Rupees 29,000.

Excise on Spirits and Drugs.

In the undermentioned Districts where the excise system prevails, the receipts for 1876-77 including the toddy rents, are estimated by the Collectors at Rupees 27,99,000 as shown below:—

Districts	Actuals of 1874-75	Sanctioned Estimate 1875-76	Minimum revenue guaranteed & the yearly rent for Toddy	Collectors Estimate	Board's Estimate
Ganjam	93,000	74,000	75,450	80,000	90,000
Vizagapatam Excise	120,000	125,000	131,250	128,000	132,000
Vizagapatam (Jeypore) Estate	33,000	38,000	"	38,000	38,000
Chingleput	184,000	180,000	175,000 ×	175,000	195,000
North Arcot	285,000	330,000	362,000	350,000	362,000
South Arcot	181,000	200,000	254,000	255,000	255,000
Nellore	83,000	86,000	80,480	87,000	87,000
Bellary (cantonment) †	"	"	100,600	101,000	101,000
Tanjore	542,000	476,000	503,000	503,000	504,000
Trichinopoly	139,000	140,000	149,770	150,000	150,000
Coimbatore	341,000	285,000	360,900	361,000	361,000
Nilgiris	73,000	73,000	80,500	90,000	81,000
Salem	367,000	386,000	480,430	481,000	481,000
Total	2441,000	2400,000	2753,400	2799,000	2837,000

× The toddy has not been rented out for a fixed sum in Chingleput. The amount however includes the estimated revenue from toddy.

† Included in the rental of the Bellary District

The estimate of the Collectors of Vizagapatam and North Arcot is below the fixed rent of the

toddy farm and the guaranteed revenue of the Arrack monopoly. There is no reason for estimating a revenue less than that guaranteed. The estimates have therefore been raised. The Chingleput Abkarri will undoubtedly yield more than the guaranteed revenue, which the Collector has entered. The actuals in the last two years of the old rent were 1,87,000 and 1,84,000; and as the excise has been raised & Government are now to receive 90 per cent of the toddy collections, the Board think the estimate may be fixed at Rs. 1,95,000.

The estimate of the Collector of Ganjam has also been raised and that of Nilgiris reduced with reference to the actuals of the past year and the guaranteed revenue.

The Estimates of the other Collectors are fair and have been retained. In Tanjore the actuals of 1874-75 include a large amount of the arrears of the previous year and this accounts for the difference between the present estimate and the actuals of that year. In Nilgiris, the Commissioner has included in his estimate the cost (Rupees 2,500) of the Excise Establishment to be paid by the Contractor. This is unnecessary and the Board's estimate is exclusive of it. The total estimate for the excise districts as modified by the Board is Rupees 28,37,000.

In Madras where the Abkarri is under the direct management of Government the Collector

	Rs	
1870-71	10,29,000	Actuals
1871-72	10,90,000	Do.
1872-73	11,26,000	Do.
1873-74	11,52,000	Do.
1874-75	11,71,000	Do.
1875-76	11,60,000	Sanctioned Estimate
1876-77	11,30,000	Collector's Do.
1876-77	11,50,000	Board's Do.

estimates the revenue at Rupees 11,30,000. This is below the actuals of 1874-75, and the estimated revenue of the current year taken with reference to the actuals of the first 5 months of this year and that of the last 7 months of the past year. The Collector apprehends the decrease in consequence of the change in the system in settling the dowles, or the revenue contracted for by each shopkeeper but the Board consider that the estimate can be safely raised to Rupees 11,50,000.

Why not given

In the other Districts where the abkarri is farmed out, the Collectors estimate the revenue in 1876-77 at Rs. 25,13,000 against Rupees 24,47,000 in 1874-75. The subjoined statement shews the actuals of the past 5 years and the estimates of 1875-76 and of 1876-77 in each District

Districts	Actuals					Sanctioned Estimate for 1875-76	Annual Rent	Collectors Estimate for 1876-77	Board's Estimate for 1876-77
	1870-71	1871-72	1872-73	1873-74	1874-75				
Godavery	155,000	162,000	219,000	243,000	234,000	225,000	284,640	284,000	284,000
Kistna	175,000	165,000	211,000	236,000	221,000	215,000	257,200	250,000	250,000
Cuddapah	227,000	207,000	241,000	234,000	244,000	235,000	233,207	233,000	233,000
Bellary	702,000 ×	690,000 ×	721,000 ×	702,000 ×	678,000 ×	701,000 ×	156,750	658,000	658,000
Kurnool	363,000	331,000	350,000	324,000	321,000	320,000	227,530	228,000	228,000
Madura	142,000	138,000	178,000	185,000	179,000	181,000	280,700	281,000	250,000
Tinnevelly	157,000	164,000	193,000	212,000	185,000	210,000	181,050	181,000	182,000
South Canara	138,000	128,000	140,000	128,000	122,000	128,000	142,400	140,000	140,000
Malabar	234,000	227,000	278,000	287,000	263,000	285,000	254,650	258,000	258,000
Total	2,293,000	2,212,000	2,531,000	2,551,000	2,447,000	2,500,000	2,520,127	2,573,000	2,483,000

× These figures include the revenue of the Bellary Cantonment the abkarry of which is now managed under the Excise System.

The Collectors' Estimates are on the whole very fair and

and correspond closely with the sums for which the Abkari farms were leased out for 3 Fasliies last July. The Board have slightly reduced the estimate of the Collector of Madura, as looking to the actuals the Board apprehend it may not be possible to realize the entire amount of the rent.

The total Estimate under Abkari as revised by the Board thus amounts to Rupees 64,70,000.

	Rs
Actuals of 1874-75 —	6059000
Sanctioned Estimate for 1875-76 —	6060000
Collector's estimate for 1876-77 —	6442000
Board's Estimate for 1876-77 —	6470000

In Consequence of the Sea Customs Changes & recently introduced in the tariff it is difficult to estimate the revenue under this head. The loss under imports is estimated by Collectors at about Rupees 257000. This seems Excessive

1871-72 —	2842000	Actuals
71-72 —	2923000	"
72-73 —	2741000	"
73-74 —	3144000	"
74-75 —	2946000	
75-76 —	2960000	Sanctioned Estimate
76-77 —	2367000	Collector's do
" —	2415000	Board's do

Excessive of Customs duty on Salt which is shewn under Salt.

Excessive. The result of the Calculations made by the Board with reference to the trade of 1874-75 are as follows:

	Duty collected in 1874-75	Estimated loss
Articles on which duty has been reduced from 7½ to 5 percent —	42900	14300
do on which duty has been reduced from 10 to 5 percent /Tobacco/	11061	5530
Duty on Coffee abolished	142	142
Decrease Expected in consequence of the reductions of the tariff valuation of cotton twist and piece goods	68432	95886
	110635	244558
		Gains
Spirits and wines	36023	120081
Arms &c —	6148	2049
Increase in Consequence of increase in the valuations of iron —	8125	2031
	374296	124161
Articles on which no gain or loss is Expected	197945	—
Total imports	168876	Net loss 120397

Supposing

supposing that a portion of the loss in the duty on imports will be made good from increased trade resulting from the reduction in the rates of duty and in the tariff valuation principally of cotton twist and piece goods, the net loss under imports may be estimated at Rupees 100000 and the revenue for 1876-77 at Rupees 15 80 000.

Under Exports the estimates of the Collectors amount to about Rs 912000 but the Board are of opinion that the revenue cannot be much above Rupees 800,000. The duty collected in 1874-75 on rice and paddy, indigo and lac, which are the only dutiable articles under the new tariff was Rupees 812000, the total Export Export duty collected being Rupees 12, 32, 250; the revenue for 1876-77 can therefore only be estimated at Rupees 800000 in round numbers.

The total Estimate for 1876-77 under Sea Customs including Miscellaneous thus amounts to Rupees 24,15,000 against Rupees 29,46,000 the actuals of 1874-75. The Board's Estimate will be roughly apportioned among the several Districts as a correct apportionment on the same principle as that on which the Estimate has been fixed for the whole Presidency would involve a very large number of calculations which are likely to delay the submission of this Budget

Imports. 15,80,000
Exports 8,00,000
Miscellaneous 35,000
Total 24,15,000.

Budget. The estimates for the several districts will however be revised and correctly apportioned when the final sanction of the Government of India for the total Estimate is received.

Land Customs

The estimate of the Collectors under Land Customs amounts to Rs. 163,000 or nearly a lakh less than the actuals of 1874-75. The Estimate appears to be unnecessarily low and the Board have therefore raised it to Rupees 194,000. The Board's Estimate has been calculated on the same principle as that for Sea Customs with reference to the new Tariff as shewn below:-

	Rs
Actuals 1874-75 ——	264,000
Sanctioned Estimate 1875-76.	200,000
Collectors' Estimate 1876-77	163,000
Board's Estimate -do-	194,000

Import.

Import. Losses	Duty collected in 1874-75	Estimated loss.
Articles on which duty has been reduced from 7½ to 5 percent ——	48504	16168
Articles on which duty has been reduced from 10 to 5 percent - tobacco ——	13	6
Duty on Coffee abolished —	13	13
Decrease in consequence of the reduction of the valuation of cotton twist & Cotton goods	6000	2714
		18901

Gains	Estimated gain
Arms and Ammunition on which duty has been raised from 7½ to 10 percent - 232	77
Spirits and wines —— 13997	4666
Drugs in consequence of increase in the valuation —— 3303	826
Increase Expected owing to Extension of Commerce ——	2001
	7569
Articles on which neither gain nor loss is Expected —— 2703	"
Total Imports 74765 net loss	11332

Exports	Losses	
Articles on which duty will be levied hereafter, paddy, rice, indigo and lac	130016	— "
All other articles on which no duty is to be hereafter collected ——	58,543 - 188559	58543

Total

Total Imports and Exports - 263324

Miscellaneous — 962

264280 69875

The Estimate for Land Customs - 1876-77 — 194411 or 194500 in round numbers

The actuals of the past 5 years the estimate proposed by the Collectors and that adopted by the Board are shewn in the subjoined statement.

Districts	Actuals 1870-71	1871-72	1872-73	1873-74	1874-75	Sanctioned Estimate 1875-76	Collectors' Estimate 1876-77	Board's Estimate 1876-77
Godaveri	600	300	400	200	200	300	300	120
South Arcot	79400	117700	102000	85800	89000	89700	45700	36000
Tanjore	91000	80000	82000	121000	168600	100000	110000	151000
Malabar	10000	6000	11600	12000	6200	10000	7000	6880
Total	181000	204000	196000	219000	264000	200000	163000	194000

Salt

Salt.

	Rs	
1870-71 —	126,67,000	actuals
1871-72 -	130,83,000	"
1872-73	128,50,000	"
1873-74	129,51,000	"
1874-75	133,17,000	"
1875-76	133,00,000	sanctioned estimate

The Collections of the 1st five months of 1875-76 and the last 7 months of 1874-75 ——— 137,97,000

Collectors Estimate for 1876-77 - 144,00,000

Board's Estimate - 129,43,000

The estimate of the Collectors under Salt Revenue amounts to Rupees 144,00,000 or nearly 11 lakhs more than the actuals of the year 1874-75, and Rupees 10,88,000 more than the sanctioned estimate of the current year.

The subjoined table shews the actuals of the last 5 years, the regular and Budget Estimates of the current year and the Estimate for 1876-77 as made by the Collectors and as revised by the Board.

Districts	Actuals 1870-71	1871-72	1872-73	1873-74	1874-75	Sanctioned Estimate 1875-76	Collectors Estimate for the Budget of the Government for the next financial year	Collectors Estimate 1876-77	Boards Estimate 1876-77
Ganjam	1557000	1664000	1394000	1656000	1549000	1706000	1757000	1701000	1701000
Vizagapatam	357000	299000	391000	467000	559000	477000	682000	902000	650000
Godavery	533000	576000	579000	545000	622000	609000	587000	605000	605000
Kistna	1410000	1259000	1246000	1257000	1312000	1248000	1360000	1300000	1300000
Nellore	1141000	1349000	1286000	1372000	1347000	1369000	1349000	1360000	1360000
Cuddapah	"	"	"	3000	7000	2500	9000	6000	6000
Bellary	11000	11000	13000	17000	20000	12500	21000	20000	20000
Kurnool	1000	2000	2000	2000	10000	2000	8000	9000	9000
Chingleput	2749000	2499000	2553000	2545000	2645000	2559000	2807000	2642000	2600000
South Arcot	608000	670000	717000	560000	494000	678000	430000	797000	650000
Tanjore	1213000	1325000	1391000	1362000	1428000	1421000	1443000	1460000	1430000
Madura	618000	547000	517000	486000	717000	578000	622000	640000	640000
Tinnevelly	868000	1023000	1087000	976000	1041000	1066000	1091000	1093000	1093000
South Canara	558000	668000	563000	573000	578000	596000	587000	626000	385000
Malabar	1050000	1191000	1111000	1110000	988000	1076000	1096000	1239000	494000
Total	12667000	13083000	12850000	12951000	13317000	13300000	13797000	14400000	12943000

N. B. These figures are inclusive of the customs duty on imported salt.

The Collector of Vizagapatam estimates a large increase over the actuals of the past year, and the estimate of the current year owing to the anticipated large sales at Bimlipatam and Cowada, and to the exportation of Salt under exemption at the former station. The salt-sales in 1874-75 were exceptionally large and the exportation at Bimlipatam cannot cause any very large increase in the Salt-revenue as salt for exportation is sold only at cost price. Under these circumstances, the Board con-

considers the Collector's estimate much too high, and it has therefore been reduced to Rupees 6,50,000.

In South east the Collector's estimate is nearly 3 lakhs more than the actuals of last year, which were low owing to a deficiency of Stock in some of the Salt stations. The stock has been since replenished and large sales are therefore anticipated. This will no doubt cause a large increase in the Revenue, but the Board do not expect that it will be quite as large as the Collector seems to think as the revenue in

in more of the five previous years exceeded Rs. 7,17,000. The Board therefore consider that it would not be safe to estimate a larger revenue than Rupees 6,50,000.

The average of 6 normal years 1870/71 to 1875/76 = 665

The estimate of the Collector of Chingleput is nearly equal to the actuals of the past year, but in that year the sales were very large owing to a deficiency in the stock of Salt in some of the salt stations in the South east Distts. Though this cause will not operate in the ensuing year for the reasons explained in

in the preceding para, still, considering the probable decrease in Earth Salt from enhanced licence fees in the Ceded Districts, and the decrease in Nyapatam salt going east of Erode on the break of gauge in the railway at Trichinopoly, the Board think that the estimate can be fairly fixed at Rupees. 26,00,000.

The Collector of Tanjore expects to realize a revenue of Rupees. 14,60,000. The Board however, looking to the actuals of 1874-75 as do

do not consider it safe to estimate a larger amount than Rupees. 14,30,000.

In South Canara and Malabar the Collectors have estimated a large increase over the actuals of 1874-75 with reference to the increase in the price of Salt during the current year, but the estimate has to be reduced as under the recent order of Government dated 1st October 1875 G.O. No. 1446, the excise system is to be introduced and all importation on

$\frac{2}{3}$ $\frac{2}{3}$ of the actuals of 1874-75 for South Canara and $\frac{1}{2}$ of the same for Malabar. This displacement of Bombay salt will certainly be greater in Canara than in Malabar. In the latter District, the actuals of 1874-75, were low owing to restricted sales with reference to G. O. 9th February 1875 & No. 215 to prevent exhaustion of Salt pending the passing of the Salt Act No 2 of 1875, but the Board do not think that more than half the actuals 1874-75 can be estimated under the circumstances above explained. The estimate for the Districts thus amounts to Rs. 8,79,000 as shown below:—

It will be completed Malabar

	Actuals of 1874-75.	Estimate for 1876-77.
South Canara—	5,78,000	3,85,000
Malabar—	9,88,000	4,94,000
	15,66,000.	8,79,000.

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Stamps—Non-Judicial.

The estimate of the Collectors under this head is fair and will be accepted with slight modifications. The following statement shews the comparison with the actuals and the sanctioned estimates of the current year.

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	16,61,000	Do
1875-76	17,56,000	Sanctioned Estimate
1875-76	17,17,000	Regular do
1876-77	17,05,000	Collectors' do
1876-77	16,83,000	Boards Dr.

Districts

Districts	Actuals 1870-71	1871-72	1872-73	1873-74	1874-75	Sanctioned Estimate for 1875-76	Collections of the last 5 months of the year and the current 7 months	Collectors' Estimate for 1876-77	Board's Estimate for 1876-77
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1 Ganjam	30,000	28,000	28,000	29,000	29,000	29,000	31,000	29,000	29,000
2 Vizagapatam	47,000	50,000	54,000	58,000	55,000	59,000	59,000	55,000	55,000
3 Gotavery	70,000	72,000	80,000	69,000	69,000	74,000	71,000	74,000	74,000
4 Kistna	54,000	57,000	60,000	51,000	51,000	56,000	57,000	51,000	51,000
5 Nellore	46,000	47,000	52,000	57,000	50,000	52,000	46,000	57,000	51,000
6 Cuddapah	75,000	71,000	76,000	66,000	63,000	69,000	62,000	64,000	64,000
7 Bellary	71,000	73,000	87,000	71,000	67,000	76,000	70,000	67,000	67,000
8 Kurnool	58,000	57,000	57,000	46,000	42,000	53,000	44,000	46,000	45,000
9 Madras	100,000	92,000	89,000	94,000	88,000	94,000	87,000	89,000	89,000
10 Chingleput	30,000	25,000	26,000	28,000	28,000	29,000	28,000	28,000	28,000
11 North Arcot	62,000	64,000	69,000	71,000	67,000	71,000	71,000	68,000	68,000
12 South Arcot	50,000	49,000	56,000	56,000	58,000	59,000	61,000	57,000	57,000
13 Tanjore	164,000	163,000	181,000	179,000	180,000	188,000	187,000	180,000	180,000
14 Trichinopoly	35,000	38,000	45,000	43,000	44,000	45,000	46,000	43,000	45,000
15 Madura	109,000	102,000	120,000	119,000	126,000	128,000	132,000	128,000	128,000
16 Tinnevelly	112,000	98,000	119,000	109,000	119,000	114,000	121,000	119,000	119,000
17 Coimbatore	63,000	56,000	65,000	65,000	65,000	68,000	67,000	68,000	65,000
18 Nilgiris	6,000	4,000	6,000	7,000	7,000	6,000	8,000	7,000	7,000
19 Salem	58,000	55,000	59,000	59,000	62,000	62,000	64,000	62,000	62,000
20 South Canara	51,000	50,000	58,000	52,000	49,000	54,000	52,000	52,000	52,000
21 Malabar	214,000	199,000	234,000	231,000	231,000	245,000	243,000	245,000	234,000
22 Superintendent of Stamps	117,000	123,000	108,000	116,000	111,000	125,000	116,000	120,000	111,000
Total	16,22,000	15,61,000	17,28,000	16,71,000	16,61,000	17,56,000	17,17,000	17,05,000	16,83,000

The

Stamps
Court Fees.

The estimate of the Collectors under this head amounts to Rupees 3,18,1000 which the Board have raised to Rs 3,24,1000 with reference to the actuals of the first 5 months of the current year and of the 7 months of the past year. The estimate for each District as proposed by Collectors and as revised by the Board is shewn in the subjoined statement.

	Rs		
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	32,68,000	Do	
1875-76	32,84,000	Sanctioned Estimate	
1875-76	31,98,000	Regular do	
1876-77	31,81,000	Collectors do	
1876-77	32,41,000	Boards do	

Districts

Districts	Actuals					Sanctioned Estimate for 1875-76	Regular Estimate for 1875-76	Collectors Estimates for 1876-77	Board's Estimate for 1876-77
	1870-71	1871-72	1872-73	1873-74	1874-75				
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1 Ganjam	50,000	53,000	46,000	61,000	65,000	63,000	63,000	58,000	63,000
2 Vizagapatam	81,000	75,000	83,000	103,000	108,000	115,000	103,000	108,000	108,000
3 Godavery	128,000	144,000	141,000	174,000	210,000	193,000	212,000	173,000	200,000
4 Kistna	84,000	88,000	89,000	117,000	122,000	130,000	117,000	124,000	123,000
5 Nellore	61,000	65,000	73,000	104,000	84,000	109,000	76,000	90,000	84,000
6 Cuddapah	106,000	101,000	110,000	126,000	128,000	141,000	116,000	141,000	128,000
7 Bellary	99,000	96,000	107,000	108,000	133,000	125,000	130,000	133,000	130,000
8 Kurnool	71,000	57,000	49,000	54,000	60,000	57,000	59,000	61,000	60,000
9 Madras	191,000	194,000	193,000	217,000	213,000	224,000	210,000	212,000	213,000
10 Chingleput	41,000	43,000	47,000	63,000	73,000	68,000	73,000	72,000	73,000
11 North Arcot	72,000	71,000	93,000	121,000	119,000	125,000	117,000	120,000	117,000
12 South Arcot	61,000	77,000	76,000	100,000	116,000	110,000	116,000	110,000	115,000
13 Tanjore	274,000	306,000	312,000	277,000	375,000	396,000	360,000	375,000	375,000
14 Trichinopoly	62,000	68,000	70,000	78,000	88,000	83,000	90,000	80,000	88,000
15 Madura	183,000	176,000	184,000	240,000	243,000	250,000	241,000	245,000	243,000
16 Tinnevelly	175,000	167,000	177,000	205,000	206,000	209,000	208,000	203,000	205,000
17 Coimbatore	77,000	84,000	74,000	96,000	106,000	104,000	104,000	104,000	104,000
18 Nilgiris	3,000	3,000	7,000	7,000	8,000	7,000	11,000	8,000	9,000
19 Salem	77,000	80,000	74,000	101,000	127,000	120,000	126,000	120,000	125,000
20 South Canara	109,000	107,000	115,000	140,000	148,000	157,000	138,000	147,000	146,000
21 Malabar	274,000	284,000	287,000	367,000	442,000	407,000	443,000	425,000	440,000
22 Superintendent of Stamps	129,000	99,000	131,000	85,000	93,000	97,000	85,000	92,000	92,000
Total	24,10,000	24,32,000	25,28,000	30,44,000	32,68,000	32,84,000	31,98,000	31,81,000	32,41,000

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The following is an abstract of the estimates under the several heads of Revenue noticed in the foregoing paragraphs.

Items	Actuals of 1874-75	Sanctioned Estimate for 1875-76	Estimate of 1876-77 as proposed by Collectors	Estimate of 1876-77 as fixed by the Board
Land Revenue	4,63,21,000	4,49,00,000	4,53,00,000	4,52,71,000
Excise on Spirits & Drugs	60,59,000	60,60,000	64,42,000	64,70,000
Sea Customs	29,46,000	29,60,000	23,67,000	24,15,000
Land — do	2,14,000	2,00,000	1,63,000	1,94,000
Salt	1,33,17,000	1,33,00,000	1,44,00,000	1,29,43,000
Stamps — Non-Judicial	16,61,000	17,56,000	17,05,000	16,82,000
Stamps — Court Fees	32,68,000	32,84,000	31,81,000	32,41,000
	7,38,66,000	7,24,60,000	7,36,58,000	7,22,17,000

The usual statement shewing the estimated sales of Salt in the several Maritime Districts is herewith submitted.

Surveyed

Annexed is the usual table, shewing the progress of collections during the first 5 months of the current year in comparison with those of the corresponding period of last year.

Items		Collections in the first five months of 1874-75	Collections in the first five months of 1875-76	Difference
Land Revenue		1,75,06,000	1,76,03,000	+ 97,000
Excise on Spirits & Drugs		24,73,000	23,92,000	— 81,000
Sea Customs		12,43,000	12,84,000	+ 41,000
Land Customs		95,000	1,57,000	+ 62,000
Salt		47,45,000	52,25,000	+ 4,80,000
Stamps	Non. Judicial	7,56,000	8,12,000	+ 56,000
	Judicial	12,55,000	11,85,000	— 70,000

In Land Revenue the increase is due to the character of the season which was

was not favorable in the beginning of 1874-75 though it improved afterwards.

The decrease under Abkari was due partly to smaller amount of arrears which remained for collection at the beginning of the year 1875-76 and partly to the introduction newly in some districts of the excise system and consequent fluctuations in the monthly collections.

The increase under Salt revenue is due to the increase in the price of Salt in Malabar and South Canara; in Ganjam partly to the same cause and partly to the revival of trade after depression on account of the increased price

price in the months of May to August 1874; to the suppression the use of earth salt in Vizagapatam; and to the ordinary fluctuations of trade.

The other items call for no special remarks.

I True Extract I

H Elton
Acting Secretary

To
The Secretary to Government
Revenue Department
with 2 Statements.

No 1792 Revenue Department

Proceedings of the Board of Revenue

Memo for Orders.

Pro: Bd of Revenue
29. Oct 75.

With these Proc: the Board of Revenue submit the Budget Estimate of Revenues & Receipts for 1876-77.

2. The Board's estimate of Land Revenue is

Rs 452,71,000, being Rs 10,49,626 less than the actuals of 1874-75 but Rs 3,71,000 over the sanctioned estimate for the current year. As the Board have pointed out, the actual collections in any year must vary more or less according to the state

I've accept the modifications proposed in the Draft. I will not press the Land Rev: estimate tho' I think it unduly low.
2/12 BJ

Collections for

Transfer the modifications proposed in the draft

Rev

7/12/75

G.O. Nos. 1/5-AP 125.
31 Aug 49
10 Oct 49
5 Dec 49 / 14 Mar 72-73

Revenue 1876 Dec

No 42053

Proceedings of the Board of Revenue

Read 29 Oct 1875.
Resolved 11 Nov
Rec'd 2nd / 8 Nov & Oct Pers

23-10-76

Submitting to Govt the Supplemental Budget Estimate of Receipts for 1876-77 with certain observations thereon

Read 29 Oct 1875
Recd 8 Nov 1875
Recd 2nd 10 Dec 1875

Consd 15 Dec 1875 Resolved

state of the arrears
outstanding at its
beginning; in 1874-75
the arrears demand was
high, owing to the un-
favorable character of
the preceding year, and
much energy was brought
to bear on its realization.

The collections during the
first five months of the
current year have indeed
been slightly in excess of
those of the corresponding
period of the past year;
but it is to be observed,
that

Collections of the first five months

1874-75 — Rs. 175,06,000
1875-76 — " — 176,03,000

that in the earlier part
of the past year, the season was as unpromising
as it had been in the
preceding year. On the
whole, it does not appear
safe to raise the Board's
estimate, which conforms
to the average actuals
of the past five years,
and slightly exceeds the
regular estimate of the
current year.

I think that the Estimate errs on the side of safety - it is in fact the average of 5 years excluding the current year) with an estimated increase of say 0.17 per cent. This does not represent the normal advance from Land Revenues in Upper & Lower Sind. We see no disturbing ones safe to raise the Board's. The average taken ex-cludes maintains arrangements - the Collect ons of this year promise largely to exceed the Regular Estimate.

1870-71 — Rs.	439,33,000
1871-72 — " —	443,53,000
1872-73 — " —	468,84,000
1873-74 — " —	444,64,000
1874-75 — " —	463,21,000
Regular Estimate 1875-76 Rs.	452,00,000

Excise on Spirits & Drugs.

3. The Abkari revenue
has to be considered in three
parts

parts, i.e (1) the Abkari
of the town of Madras
under the direct manage-
ment of Government, (2)
the excise on country
spirits and toddy rents
in ten whole, and parts
of two, Districts, in which
the new excise system has
been introduced, and (3)
the old system of Abkari
farms which continues
in the remaining Districts
and parts of Districts. In
the first case the Board's
estimate

I see no reason for this de-
crease. The harbour works
will attract much labour dur-
ing the year & I should hope that
the advance will be main-
tained.



estimate of Rs. 11,50,000
is based on the actuals
of past years, with a fair
allowance for the probable
decrease consequent on
the change of system
in the sale of shops by
which a payment is
guaranteed by
each shopkeeper. In the second
case, the Board's estimate
is based, except as regards
the District of Chingleput,
on the guaranteed revenue
in respect of excise on spirits
plus the contracts of toddy
farms

farms. For Chingleput the Board, taking the actuals of the previous years with the present increased rate of the excise duty, have raised the Collectors' estimate, which rested solely on the guaranteed revenue, by Rs. 29,000. In the third case, the Board have generally accepted the Collectors' estimates, which conform closely to existing leases; as regards Madura, however, seeing that the leases are far in advance of last actuals, they have reduced the Collectors' estimate by Rs. 31,000.

4. (In the aggregate, the Boards' estimate under the head of Abkari calculated upon the safest available data is Rs. 647[illegible] thus:

Madras Abkari Rs. 11,50,000

Districts under the Excise system—28,37,000

Districts under the farming system —— 2483,000

This exhibits an increase of Rs. 4,11,000 over the actuals

actuals of 1874-75 (Rs. 6,59,000)

and Rs. 4,10,000.

over the sanctioned

estimate for 1875-76 (6,69,000).

5. The Board's Customs - Sep.
1055

estimate under this

head, is arrived

at by a careful calcula-

tion of gain and loss

by the changes intro-

duced by the new

Tariff act (XVI of 1875)

thus:—

Imports. 36

Duty actually
collected in 1874-75 ——— 16,80,876

Loss.

By reduction of duty
on various articles 1,48,672

By reduction of the
Tariff values of
cotton goods — 95,886 2,44,558

Gain.

By enhancement
of duty on Spirits
arms, ammn and
ammunition — 172130

By increased
Tariff value of
[illegible] ——— 2031

By possible increase
of trade resulting by
reduction of duty in some
and of Tariff value in
other cases — 20397 1,44,558

Net loss ——— 1,00,000

Estimate for 1876-77 - 15,80,000
in a round sum.

Exports

Exports.

Rs.

Duty collected in 1874-75 — 12,32,250

Deduct.

Deputation due to foods (other than grains and pulses, indigo and lac) now exempt — 4,32,250

Remainder taken as the probable Estimate for 1876-77 — 8,00,000

These are evidently the best available data, and considering that the actuals of 1874-75 embrace a portion of the period during which the Export trade in rice and paddy with Rangoon was more than ordinarily brisk, owing to the diversion to Bengal, to some extent, of the supplies which that colony usually draws from Burmah; the Board have obviously not been over-cautious in their forecast of the collections under the head of Export duty for the ensuing year.

The total Estimate under Sea Customs is thus:—

Import duty	Rs	15,80,000
Export — " —	"	8,00,000
Miscellaneous	"	35,000
making up together	Rs	24,15,000

Customs - Land.

6. The Board's estimate under Land Customs, calculated on the same principle as that for Sea Customs, is Rs 1,94,000, being less than the actuals of 1874-75 by Rs 70,000 & the sanctioned Estimate for 1875-76 by Rs 6,000.

* Rs 2,64,000.

* Rs 2,00,000.

The

the remark made at the concluding part of the preceding para explains also the cause of the apparently large falling off under this head. Looking to the fact that the payments by the Travancore Government on account of the Sayore paddy exported from Karikal constitute a large item in the Land Customs Revenue of this Presidency, and that

Actuals.

1870-71	— Rs	181000
1871-72	— "	204000
1872-73	— "	196000
1873-74	— "	219000
1874-75	— "	264000
Revised Estimate for 1875-76	"	200000
Budget — " — for 1876-77	"	194000

Salt —

that the export trade in grain is not likely, under ordinary circumstances, to receive the special impetus it did in 1873-74 & 1874-75; the Board's estimate, which is borne out in the main by the actuals of the preceding three years, does not seem to be too moderate.

7. The Board have considerably reduced the Collectors estimates under the head of Salt. Their forecast for the ensuing year amounts to

to Rs 12,94,3000 & compares with
available data thus:

Actuals of 1874-75 - Rs 133,17,000 Decrease Rs 3,74,000

Sanctioned Estimate
for 1875-76 — " — 133,09,000 — " — 3,57,000

Collections of the first
five months of the
current year plus
those of the last
seven months of
the past year — " — 137,97,000 — " — 8,51,000

Collectors estimates — " — 11,41,00,000 — " — 11,57,000

8. The Board have rightly set aside the excessively large estimate of Rs 902,000 proposed by the Collr of Vizagapatam; but they have not shown any reason for fixing their own at Rs 65,000 which still exceeds by nearly ½ a lac the actuals (Rs 55,000) of the past year, in which the Bd admit that the sales in that District were exceptionally large. As the Bd point out, the sales at Bimlipatam at cost price for exportation cannot cause any very large increase.

Should have the Bds 20th
mark.

The average of 3 normal years
is 65000
normal conditions are restored
and I will accept 7 lakhs

A fair estimate for
Vizagapatam would be
seem to be 6 lacs.

9. For South Arcot, the
revenue estimated by
the Collector at nearly
8 lacs is reduced by the
Board to 6½. In 1873-74
& 1874-75, the sales were
low owing to the deficiency
of stock; but now that
"the stock has been replenished
and large sales are, therefore,
anticipated," there seems
to be no reason why the
actuals

actuals of 1872–73 (Rs. 7,17,000) may not be reached in the coming year. This branch of the revenue shows a general tendancy to increase, & with the prospect of at least a portion of the District being traversed by a Railway in 1876–77, the Salt Revenue of South Arcot may, it is suggested, be at the lowest estimated at

7 lacs.

10. The Board, presuming that the excise-duty now levied in Bombay on all salt thence imported into Malabar and South Canara will in future go to the credit of the Bombay Presidency, have taken one half of the actuals of 1874–75 in the case of Malabar & two thirds in the case of South Canara for their Estimate of these two Districts. If it is true, that the intimation of the Govt. of India

Sudra, with respect to
credit being given to Madras,
are restricted to salt supplied
from Bombay to the
Travancore & Cochin Sirkars
and to contraband with the
Govt. of Madras (G. O. 19 July
1875 No. 1081); but apparently
the same principle applies
also to salt shipped on
private account for Malabar
& Canara. If the salt duty
be levied instead on importation
into these Districts, in like
manner with salt imported
from foreign Ports, it will
be an item of the
Madras Revenue,
and

There is still cause to fear
Private trade will seek its
supplies from foreign ports
if the Govt., as regards salt
import duty, will be treated
to Madras

and no reason appears
why a rule recently
introduced into Bombay,
with the view to the
prevention of smuggling,
should be transferred to that
Presidency as an item of
revenue which properly
appertains to Madras.
The Board do presume
as above indicated need
not, however, have the
effect of so largely re-
ducing the salt revenue
of Malabar & South Canara
since then, as pointed
out

out by themselves, the Bombay salt will be to a large extent displaced by Goa salt, and with due allowance, therefore, for all possible uncertainties, the estimates for the coming year may, it is submitted, be safely taken at 7 lacs for Malabar & 5 lacs for South Canara against actuals amounting to nearly 10 lacs in the one case & a little over 5 3/4 lacs in the other. With these modifications, the Estimate of Salt Revenue would come to Rs 132,64,000 and would still be less than the actuals of 1874-75 by over half a lac, though, as must be expected in the case of this progressive branch of the revenue, in excess of the actuals of the preceding four years.

1870-71- Rs 126,67,000
1871-72 — " — 130,83,000
1872-73 — " — 128,50,000
1873-74 — " — 129,57,000
1874-75 — " — 133,17,000

Stamps — Non-judicial.

Actuals - 1870-71. Rs 16,22,000
1871-72 — " — 15,61,000
1872-73 — " — 17,28,000
1873-74 — " — 16,71,000
1874-75 — " — 16,61,000

Sanctioned estimate for 1875-76 — " — 17,56,000
Regular — do — " — 17,17,000

Stamps - Court Fees.

11. The Bds estimate under this head arrived at on a careful consideration of District details, at Rs 1,68,3,000; it is slightly in excess of the actuals of 1874-75 — and is on the whole borne out by the average of the past five years.

12. Under this head, the Board have raised the Collectors' estimates (Rs 3,18,1,000) by Rs 60,000, but as thus revised the estimate is still, as much below the sanctioned Budget of the current

current year and Rs. 27,000 less than the actuals of the past year. It is always difficult to foresee the contingencies of litigation; but taking the actuals of the first five months of the current year together with those of the last seven months of the last year, and having regard also to the receipts of the past five years, the Boards forecast

(Rs. 32,41,000)

Actuals 1870-71 Rs. 24,10,000
1871-72 " 24,32,000
1872-73 " 25,38,000
1873-74 " 30,44,000
1874-75 " 32,68,000
Sanctioned Estimate for 1875-76 " 32,84,000
Regular do " 31,98,000

Items

seems the fairest that can be arrived at.

13. The total estimated Revenue under all heads comes to Rs. 1,25,38,000 or Rs. 3,21,000 over the Boards estimate thus:—

Items.	Actuals of 1874-75	Estimate for 1875-76	Estimate for 1876-77
	Rs.	Rs.	Rs.
Land Revenue	463,20,626	449,00,000	452,71,000
Excise on Spirits and Drugs	60,58,924	60,60,000	64,70,000
Customs	32,10,420	31,60,000	26,09,000
Salt	133,15,770	133,00,000	132,64,000
Stamps (General)	16,60,520	17,56,000	16,83,000
—Do.— (Court Fees)	32,61,728	32,84,000	32,41,000
Total	738,34,988	724,60,000	725,38,000

b The Accountant and Financial Secretary
14 The Board of Revenue
5 The Financial Secretary

10th Decr. 1875.

Memo for Orders

Imperial Budget
Estimate of Re
ceipts for 1876-77

Statement Shewing the Estimated receipts and Sales of Salt in the several Districts for 1876-77.-

Districts.	Quantity likely to be in store on the 31st March 1876.	Quantity likely to be manufactured and brought into store in 1876-77.	Total of Columns 2 and 3.	Salt likely to be Sold during 1876-77. 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.	Rupees	In Mds.	In Mds.	In Mds.
1 Ganjam	783543	850000	1633000	812125	1698000	53359	865484	768059
2 Vizagapatam *	.....	.....	.....	.....	660000	.....	.....	.....
3 Godavery	317000	300000	617000	300000	600000	30000	330000	287000
4 Kistna	203983	1100000	1403983	650000	1300000	32650	682650	721483
5 Nellore	710542	648000	1358542	680000	1360000	26300	706300	652542
6 Chingleput	1876[illegible]	[illegible]	[illegible]	640426	2606000	83020	723446	2562624
7 South Arcot	306204	584000	890204	363120	650000	26880	390000	500204
8 Tanjore	1017514	1200000	2217514	782925	1430000	36000	818925	1398589
9 Madura	427790	410000	837790	320000	640000	15400	335400	502390
10 Tinnevelly	827012	1020000	1847012	660000	1093000	25800	685800	1161212
11 South Canara }	The supply of salt is to be left to private Enterprise under the Excise System.							
12 Malabar }								

* Information not received from the Collector.

29th October 1875.
Rev: Bd Office

[signature]
Acting Secretary

1a-3457
23/10/76

Enclosure iii
Board's Proceedings
dated 29th October 1875

1
Rev. 425/75 Dept.

G.A. 10th Nov. 1875

Statement
Shewing the estimated receipts and sales of Salt in the Several Districts for 1876-7.

Estimates of Revenues and Receipts for the year ending 31st March 1877.

Districts	I Land Revenue			IV Excise on Spirits and Drugs			VI Customs. Sea Customs			Land Customs			Total			VII Salt			IX Stamps. General Stamps			Court Fees Stamps			Total		
	Actuals 1874-75	Estimates 1875-76	1876-77	Actuals 1874-75	Estimates 1875-76	1876-77	Actuals 1874-75	Estimates 1875-76	1876-77	Actuals 1874-75	Estimates 1875-76	1876-77	Actuals 1874-75	Estimates 1875-76	1876-77	Actuals 1874-75	Estimates 1875-76	1876-77	Actuals 1874-75	Estimates 1875-76	1876-77	Actuals 1874-75	Estimates 1875-76	1876-77	Actuals 1874-75	Estimates 1875-76	1876-77
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
Ganjam	12,72,720	11,70,000	11,86,000	92,031	74,000	90,000	1,46,907	91,000	1,21,900	"	"	"	1,46,907	91,000	1,21,900	15,48,750	17,06,000	17,81,000	28,984	29,000	29,000	65,088	63,000	63,000	94,072	92,000	92,000
Vizagapatam	14,10,830	13,96,000	13,96,000	1,53,255	1,63,000	1,70,000	61,415	71,000	6,000	"	"	"	61,415	71,000	6,000	5,59,446	4,77,000	6,51,000	54,672	59,000	58,000	1,08,003	1,15,000	1,08,000	1,62,675	1,74,000	1,63,000
Godavery	42,36,418	41,19,000	41,88,000	2,33,984	2,25,000	2,84,000	1,60,538	96,000	82,000	215	300	120	1,60,753	96,300	82,120	6,21,727	6,09,000	6,05,000	69,248	74,000	74,000	2,10,375	1,93,000	2,00,000	2,79,623	2,67,000	2,74,000
Kistna	38,15,763	37,50,000	37,69,000	2,21,445	2,15,000	2,50,000	11,960	10,000	6,750	"	"	"	11,960	10,000	6,750	13,12,006	12,18,000	13,00,000	50,875	58,000	51,000	1,23,408	1,30,000	1,23,000	1,74,283	1,88,000	1,74,000
Nellore	23,69,792	24,35,000	23,50,000	82,968	86,000	87,000	40	100	50	"	"	"	40	100	50	13,47,201	13,69,000	13,60,000	49,541	52,000	51,000	83,997	1,09,000	84,000	1,33,538	1,61,000	1,35,000
Cuddapah	20,09,571	19,00,000	19,50,000	2,44,334	2,35,000	2,33,000	"	"	"	"	"	"	"	"	"	6,692	2,500	6,000	62,901	69,000	64,000	1,27,992	1,41,000	1,28,000	1,90,893	2,10,000	1,92,000
Bellary	25,57,553	25,80,000	25,51,000	6,78,013	7,01,000	7,59,000	"	"	"	"	"	"	"	"	"	20,496	12,500	20,000	67,453	76,000	67,000	1,33,016	1,26,000	1,30,000	2,00,469	2,01,000	1,97,000
Kurnool	14,63,990	14,73,000	14,42,000	3,20,797	3,20,000	2,28,000	"	"	"	"	"	"	"	"	"	9,543	2,000	9,000	41,557	53,000	45,000	59,501	57,000	60,000	1,01,058	1,10,000	1,05,000
Madras	86,594	75,000	70,000	1,17,149	1,16,000	1,15,000	16,48,881	17,32,900	14,13,600	"	"	"	16,48,881	17,32,900	14,13,600	50	"	"	88,122	94,000	89,000	2,12,549	2,24,000	2,13,000	3,00,671	3,18,000	3,02,000
Chingleput	18,52,152	15,70,000	16,57,000	1,83,619	1,87,000	1,95,000	"	"	"	"	"	"	"	"	"	28,470	22,69,000	26,00,000	27,548	29,000	28,000	73,218	46,000	73,000	1,00,766	97,000	1,01,000
North Arcot	25,99,729	23,80,000	24,50,000	2,84,717	3,30,000	3,62,000	"	"	"	"	"	"	"	"	"	"	"	"	66,494	71,000	68,000	1,18,823	1,25,000	1,17,000	1,85,317	1,96,000	1,85,000
South Arcot	34,99,693	33,00,000	32,00,000	1,81,405	2,00,000	2,55,000	76,48	86,000	71,000	89,183	89,700	36,000	1,62,831	1,75,700	1,07,000	4,94,151	6,78,000	6,51,000	58,304	59,000	57,000	1,16,019	1,10,000	1,15,000	1,74,323	1,69,000	1,72,000
Tanjore	42,38,600	41,80,000	42,00,000	5,42,204	4,76,000	5,04,000	6,24,038	5,10,000	4,86,500	16,597	10,000	1,500	6,92,635	6,10,000	6,37,800	11,27,557	14,21,000	14,30,000	1,79,655	1,88,000	1,80,000	3,74,970	3,96,000	3,75,000	5,54,625	5,84,000	5,55,000
Tinchinopoly	15,45,532	14,84,000	15,13,000	1,38,738	1,40,000	1,50,000	"	"	"	"	"	"	"	"	"	"	"	"	44,313	45,000	45,000	87,852	3,000	88,000	1,32,165	1,28,000	1,33,000
Madura	24,56,548	22,43,000	24,02,000	1,79,449	1,81,000	2,50,000	12,598	23,000	11,000	"	"	"	13,598	23,000	11,000	1,17,850	50,8000	6,40,0000	1,26,293	1,28,000	1,28,000	2,42,844	2,50,000	2,43,000	3,69,137	3,78,000	3,71,000
Tinnevelly	30,07,449	28,50,000	29,00,000	1,84,496	2,10,000	1,82,000	1,44,087	14,1000	1,14,250	"	"	"	1,44,087	14,1000	1,14,250	10,41,373	10,66,000	10,93,000	1,19,250	1,14,000	1,19,000	2,06,294	2,09,000	2,05,000	3,25,544	3,23,000	3,24,000
Coimbatore	25,35,860	26,10,000	26,10,000	3,41,242	2,85,000	3,61,000	"	"	"	"	"	"	"	"	"	"	"	"	6,927	6,8000	6,5000	10,6447	10,4000	10,4000	17,1,574	17,2000	16,9000
Nilgiris	45,514	44,000	44,000	72,763	73,000	87,000	"	"	"	"	"	"	"	"	"	"	"	"	7,363	6,000	7,000	8,275	7,000	9,000	15,638	13,000	16,000
Salem	22,75,078	22,54,000	22,54,000	3,66,825	3,86,000	4,81,000	"	"	"	"	"	"	"	"	"	"	"	"	61,537	62,000	62,000	1,27,053	1,20,000	1,25,000	1,88,590	1,82,000	1,87,000
South Canara	12,30,571	12,50,000	12,40,000	1,21,495	1,28,000	1,40,000	56,628	59,000	51,500	"	"	"	56,628	59,000	51,500	5,77,619	5,96,000	5,45,000	48,491	54,000	52,000	1,47,829	1,51,000	1,46,000	1,96,320	2,05,000	1,98,000
Malabar	18,13,193	19,00,000	18,50,000	2,62,996	2,85,000	2,58,000	10,394	14,0000	50,150	6291	10,000	6,880	1,10,685	1,50,000	57,030	9,88,397	10,76,000	4,94,000	2,31,465	2,45,000	2,34,000	4,41,694	4,07,000	4,40,000	6,73,159	6,52,000	6,74,000
Superintendent of Stamps	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,11,327	1,25,000	1,11,000	92,491	97,000	92,000	2,03,818	2,22,000	2,03,000
Total	463,20,624	449,00,000	452,71,000	60,58,924	62,80,000	67,90,000	29,14,134	29,60,000	24,15,000	26,426	2,00,000	194,000	32,10,420	31,60,000	26,09,000	133,67,770	133,00,000	129,40,000	16,60,520	17,56,000	16,83,000	32,67,728	32,84,000	32,41,000	49,28,248	50,40,000	49,24,000

29th October 1875

(Signed) H. E. Stokes

Budget - 1876-77.

Revenual Receipts

Rut: No: 4253/75

G. O. 1792 - 10 Decr. 1875