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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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

29 / 2

Press
Mis. ✓

Dated

5. 12-

1976.

Not to be folded or roughly handled

28

PROCEEDINGS of the MADRAS GOVERNMENT.

1912/1
Read the following letter from

the Accountant General, to the Chief
Secretary to Govt. dated 8th November
1876 N^o 491

With reference to para 22 of
Circular from the Comptroller General
N^o 209 dated 5th July 1875, I have the
honor to submit a Memo. explanatory
of variations under major heads of
Account in the actuals of three years
ending with 1875-76, and to state that
the figures of the last mentioned
year are those of the final account
for March 1876, and are still liable
to alteration upon the formal
closing of the Books of that year.

I am

I Land Revenue.

1873-74 Rs 445,14,893
1874-75 " 463,54,869 }

Owing to prompt payment of Kists in 1872-73 in consequence of an exceptionally favorable season, a smaller amount of arrears was left for recovery in the ensuing year than in other years. On the other hand the clearance of large arrears due by the Rannad and Sevagunga zamindaries has tended to swell the receipts of 1874-75.

1874-75 Rs 463,54,869
1875-76 " 454,50,128 }

The concluding part of the preceding remark accounts for the excess in 1874-75.

1873-74 Rs 445,14,893
1875-76 " 454,50,128 }

An unusually small amount of arrears was left for recovery in 1875-76, owing to prompt payment of Kists in the previous year.

The decrease in 1875-76

III Forest.

1873-74 Rs 449,833
1874-75 " 363,541 }

is due to a less demand for timber in that year from the Public Works and other public departments of this Presidency, as well as from the Mounting Marine.

The preceding remark accounts for the actuals of 1874-75 being low.

No explanation seems necessary, the variation being small.

VI. Excise on spirits and druggs.

1873-74 Rs 60,99,460
1874-75 " 60,58,923 }

The small decrease under this head in 1874-75 occurs in almost all the districts, the largest being in North Arcot.

1874-75 Rs 60,58,923
1875-76 " 63,39,011 }

The excess in 1875-76 is due to some of the farms having fetched a higher rental at the last triennial sale which took place.

place in the early part of that year, resulting in an increase of Revenue as noted in the margin.

* Kullary - Rs. 97,700
North Arcot - 95,800
South Arcot - 76,800
Madura - 93,000.

The foregoing remarks apply to this variation also.

These sums represent the recoveries of balances outstanding at the time of abolition of the Lucerne

V. Apperfed Laves

{ 1873-74 Rs. 60,99,460
1874-75 - 63,39,011
1875-76 - 481

The receipts of 1873-74 were unusually large in consequence of a large importation of cotton piece goods, and exportation of rice for the famine stricken districts in Bengal.

The income from this source has fallen off in 1875-76 owing to the Indian Tariff Act having come into

VI. Customs

{ 1873-74 Rs. 33,61,523
1874-75 - 32,10,257

{ 1874-75 Rs. 32,10,257
1875-76 - 30,79,620

1873-74 Rs. 33,61,523
1875-76 - 30,79,620

VII. Salt

{ 1873-74 Rs. 129,57,795
1874-75 Rs. 133,15,686

{ 1874-75 Rs. 133,15,686
1875-76 Rs. 135,37,890

into operation in that year, whereby Export duty on all articles except rice indigo and lac has been abandoned.

The two preceding remarks account for the variation between these items.

The increase in 1874/75 is due to larger sales, to

stations, and to the suppression of illicit manufacture and use of Earth Salt in the North.

The absence of rains in some districts greatly facilitated the manufacture of salt in last year. The traffic in it was further increased by the extension of the South Indian Railway.

1873-74 Rs 129,51,795
1875-76 " 135,37,890 }

The cause of the variation between these items is explained in the two foregoing remarks.

IX Stamps

1873-74 Rs 47,14,690
1874-75 " 49,28,778 }

The increase in 1874-75 is due to the new system of levying process service fees in Stamps instead of in cash as formerly having been more fully in operation than in the

1874-75 Rs 49,28,778
1875-76 " 50,19,708 }

The increase in 1875-76 is due chiefly to fresh Contracts on account of Arrack having been taken into that year, in consequence of the expiry in it of the last triennial lease.

The two preceding pages account for the variation between these items

4 Land

4 Land Revenue

1873-74 Rs 43,56,609
1874-75 " 43,66,769 }

No explanation is necessary the variation being small.

1874-75 Rs 43,66,769
1875-76 " 44,48,140 }

The excess in 1875-76 is chiefly in the charges on account of Process Service and the Revenue Settlement Department. In the former

to the old practice of employing paid process servers in all cases of default of payment of revenue, instead of village officers who were free of charge. The excess in the Settlement Department consists chiefly in printing charges and

and is due to the more systematic printing of Settlement Registers.

1873-74 Rs. 43,56,609
1875-76 - 44,48,140 }

The preceding remark applies to this variation also.

5. Forest.

1873-74 Rs. 353,184
1874-75 - 3,97,872 }

This increase is due to a larger outlay on "Conservancy and working" during 1874-75 than in the

1874-75 Rs. 3,97,872
1875-76 - 4,30,182 }

There was a further increase of Rs. 18,181 in the outlay on the last mentioned account during 1875-76. The remainder of the increase is due to the promotion during 1875-76 of certain Forest Officers to higher grades according to the sanctioned scale.

1873-74 Rs. 353,184
1875-76 - 4,30,182 }

The two preceding remarks account for the variation between these two items also.

Exercise on Spirits and Drugs.

1873-74 Rs. 2,27,084
1874-75 - 2,31,176
1875-76 - 1,97,035 }

The expenditure under this head is dependent entirely upon the extent of purchase and manufacture of arrack which varies with the stock.

1874-75 - 1,97,035
1875-76 - 1,87,276 }

The two preceding variations account for the variation between these items.

6. Salt.

1873-74 - Rs. 15,70,455
1874-75 - 14,43,358
1875-76 - 18,70,376 }

The expenditure under this head consists chiefly of purchase and manufacture of salt, which varies with the demand, season and stock on hand from time to time in each district.

officials for working out of office hours now pass through Government Accounts.

1874-75 Rs. 184,471
1875-76 - 187,276

The excess in 1875-76 is due to the entertainment during the latter part of that year of an additional establishment for the registration and compilation of the Statistics of the Sea-borne trade.

7. Special Taxes.

1873-74 Rs. 5,317
1874-75 - "
1875-76 - "

Storo from

This small sum represents the cost of Income Tax establishment since abolished.

8. Customs

1873-74 Rs. 174,697
1874-75 - 184,471

The excess in 1874-75 is nominal, being due to a change of system whereby fees realized from Merchants and formerly paid direct to Customs Officials.

11 Stamps

1873-74 Rs. 143,323.
1874-75 - 135,087

The decrease in 1874-75 is consequent on the inclusion under recent Orders, of Deputy Subjudges and Sub Magistrates in the class of Ex officio Ven-dors.

1874-75 Rs. 135,087
1875-76 - 136,730

The increase in 1875-76 is due to a larger sale of stamps in that year than in the previous one as contra.

1873-74 Rs. 143,323.
1875-76 - 136,730

Vide Explanation for the excess in 1875-76 over 1874-75.

Order thereon 23 November 1876 No. 2106

Ordered that extracts from the Explanatory Memorandum be furnished to the Revenue Department for information. (True Extract)

To the Revenue Department.

Chief Secretary

1 To the Board of Rec. 24 11 Dec 1876
Official Copy

Revenue 224

Obbt. of 1876/77 address.

1875-76

• Nos of Govt. Financial

To

Revenue

Dated 23rd

Recd. 23 } Nov 7 1876, No. 210

Nos.

Furnishing extracts from
the explanatory Memo of the
Accountant General of
various and, Major
heads of Account in the
Returns of three years
ending with 1875-76
Communicated to the
Govt.

5 Dec 76