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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No. B.P. No:	1724	Press. Mis.
Dated	23-3-1877	197 .

Not to be folded or roughly handled

No. 1,027.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th March 1877.

Read the following Proceedings of the Madras Government, dated 10th January 1877, No. 72, Revenue Department :—

Read Proceedings of the Board of Revenue, dated 14th November 1876, No. 2,821, submitting Imperial Budget-estimate of receipts for 1877-78.

ORDER THEREON, 10th January 1877, No. 72.

General

THE Budget Estimates of Receipts for 1877-78, received with the above Proceedings, having been based on data which have materially altered since their submission, owing to the prolonged failure of the rains and the change for the worse which has almost everywhere come over the districts of this Presidency, a later revised Budget Estimate was submitted by the Board with their Proceedings, dated 30th November 1876, No. 3,022-A.

2. The Government now proceed to notice, in detail, the two sets of figures.

3. LAND-REVENUE.—The annexed abstract shows the average collections of five years ending 1875-76, the sanctioned estimates for the current year, the regular estimates for that year, and the estimates for 1877-78, as first and subsequently submitted :—

Districts.	Average Collections of five years ending 1875-76.	Sanctioned Estimate for 1876-77.	First Regular Estimate for 1876-77.	Regular Estimate for 1876-77 as now approved by the Board.	1877-78.	
					As per Budget Estimate first submitted by Board.	As now revised by the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ..	11,81,000	11,86,000	11,95,000	11,85,000	11,92,000	11,92,000
Vizagapatam ..	14,00,600	12,96,000	13,96,000	13,36,000	13,96,000	13,96,000
Godavery ..	41,85,200	41,33,000	41,38,000	39,00,000	42,14,000	41,60,000
Kistna ..	30,22,800	37,39,000	40,00,000	32,00,000	40,10,000	39,00,000
Nellore ..	20,66,600	22,90,000	21,02,000	15,00,000	22,85,000	20,00,000
Cuddapah ..	19,30,800	19,10,000	14,22,000	0,00,000	18,60,000	16,00,000
Bellary ..	24,80,400	25,00,000	16,00,000	7,00,000	20,72,000	19,00,000
Kurnool ..	14,67,400	14,81,000	10,94,000	8,50,000	14,54,000	14,00,000
Madras ..	87,400	70,000	83,600	70,000	70,000	70,000
Chingleput ..	16,81,600	15,57,000	11,00,000	9,00,000	13,83,000	11,00,000
North Arcot ..	25,80,000	24,50,000	20,59,000	17,00,000	24,61,000	24,00,000
South Arcot ..	33,12,000	31,90,000	31,09,000	30,00,000	33,63,000	31,00,000
Tanjore ..	41,00,800	42,00,000	41,00,000	38,00,000	42,10,000	42,00,000
Tellichopoly ..	15,54,400	15,13,000	15,20,000	11,63,000	15,31,000	15,31,000
Madurai ..	24,12,200	24,02,000	24,16,000	18,80,000	24,12,000	19,50,000
Tinnevely ..	28,87,200	28,90,000	29,00,000	25,00,000	29,00,000	27,50,000
Coimbatore ..	26,70,800	26,10,000	26,10,000	22,00,000	26,10,000	26,10,000
Nilgiris ..	38,600	44,000	50,000	64,000	50,000	60,000
Salem ..	22,11,200	21,84,000	17,50,000	14,20,000	22,00,000	21,00,000
South Canara ..	12,54,400	12,40,000	12,60,000	12,50,000	12,63,000	12,63,000
Malabar ..	18,91,000	18,60,000	18,40,000	17,50,000	18,07,000	18,07,000
Total ..	454,84,400	449,00,000	419,00,000	352,68,000	446,45,000	423,12,000

4. In regard to the regular estimates the Government observe that the complete failure of the north-east monsoon rains and the consequent exceptionally disastrous character of the season have rendered the averages of preceding years almost useless in helping to form a reliable estimate of the land-revenue of the current year, and have left the Board no alternative but to accept the figures telegraphed

by Collectors, subject to such modifications as the actuals of the past eight months enabled them to make. The Collectors' telegraphed estimates place the probable collections of the current year at Rs. 115,82,000 less than the sanctioned Budget Estimate. In the districts of Kistna, Cuddapah, and North Arcot, the Board have raised the Collectors' estimates, but have accepted those of all the other Collectors, with some slight alterations, the result being a net decrease on the sanctioned Budget Estimate of Rs. 96,32,000.

5. The Collector of Kistna reduced his estimate from 40 to 20 lakhs, which the Board have increased to 32 lakhs on the assumption that the figures given by the Collector seem to have reference to collections out of the current demand of Fasli 1286 to the exclusion of arrears collection. The only ground for the above assumption seems to be that the circumstances of the district do not justify the apprehension of so large a decrease as 20 lakhs.

6. The Cuddapah Collector's estimate has been raised by the Board by nearly Rupees 3½ lakhs, but no reason is assigned for the particular figure fixed upon by them.

7. In estimating the revenue of 1877-78 the Board have allowed for the distribution of kist instalments in the various districts between the current and ensuing official years, and have also taken into account the enhanced receipts which may be expected next year from the suspension of the collections recently ordered in some districts, and the fall in the arrears collections consequent on current year's remissions. The Board's revised estimate shows a decrease of 23,33,000 below their first estimate as noted below :—

	Decrease.
	RS.
Godavery	1,14,000
Kistna	1,10,000
Nellore	2,85,000
Cuddapah	2,60,000
Bellary	1,72,000
Kurnool	54,000
Chingleput	2,83,000
North Arcot	61,000
South Arcot	2,65,000
Tanjore	10,000
Madura	4,62,000
Tinnevely	1,50,000
Salem	1,00,000
Malabar	7,000
Total	23,33,000

8. The Board have raised the Collectors' estimates in the following districts thus :—Kistna by 5 lakhs, Cuddapah by 4 lakhs, Chingleput 3 lakhs, North Arcot 9 lakhs, South Arcot 1 lakh, Madura 4½ lakhs, Salem 3½ lakhs, and have lowered the Bellary and Trichinopoly estimates by 5 and 3½ lakhs respectively; but the Government have no means at present of deciding how far the Board's estimate is reliable. Out of the total land-revenue estimated, viz., Rs. 423,12,000, the sum of Rs. 51,32,000 appertains to permanently-settled estates, Rs. 6,13,000 to the

quit-rent on Shrotriems, and 39,00,000 to miscellaneous items, leaving Rs. 326,67,000 under Ryotwar against Rs. 350,00,000 first estimated. The Ryotwar estimate shows a decrease of Rs. 30,38,200 as compared with the average collections of five years ending 1875-76. The Board's land-revenue estimates are passed, subject to further revision hereafter.

9. EXCISE ON SPIRITS AND DRUGS.—As the unfavorable character of the season affects prejudicially the receipts from this branch of revenue also a decrease is estimated of upwards of 10 lakhs of Rupees in the current year below the sanctioned estimate; but the estimate for 1877-78 is slightly in excess of the average receipts of the last five years, and less by only Rupees 1,69,000 than the actuals of 1875-76, viz., Rs. 63,39,000. The Board have adopted the Collectors' figures with but few alterations. The Collector's estimate for Salem was raised by Rs. 89,000, on the ground that the decrease estimated by him was a great deal too large. When compared with the Board's first estimate, which was Rs. 38,000 in excess of the sanctioned amount for the current year, there appears a decrease of Rs. 2,43,000. It is chiefly in the districts noted below :—

	RS.
Ganjam	7,000
Godavery	12,800
Kistna	7,580
Cuddapah	33,200
North Arcot	20,700
Madras	80,000
Madura	27,500
Coimbatore	24,400
Salem	40,000

10. In Bellary alone an increase of about Rs. 12,000 is estimated over the original estimate. As no explanation is afforded in respect of this increase, and as the Government see no good reason for anticipating it, the Bellary figures will be reduced to 7,50,000, which is slightly below the Board's original estimate. The total estimated revenue for the year is thus Rupees 61,50,000, which is in excess of the average collections of the past five years by Rupees 75,200, so that the estimated decrease of Rupees 2,68,000 on the whole, does not appear unduly large, and the Board's figures are accepted and passed with the above modification.

11. The Board's revised estimates do not show the particulars under Excise, Arrack Rents, Arrack, Toddy Rents, and Miscellaneous Receipts; but the details furnished in their Proceedings forwarding the original estimate show that the estimate under Excise is not far below the aggregate minimum amount guaranteed, and that the Arrack and Toddy revenue is put down at about the same figure as the rents of the farms. The estimated revenue under this head compares as noted below with the actuals of the last year and the estimates for the current year :—

	RS.
1875-76.—Actuals	63,39,000
1876-77.—Sanctioned estimate	63,80,000
1876-77.—Regular estimate	53,32,500
1877-78.—Board's first estimate	64,18,000
1877-78.—Revised estimate	61,70,000
..... As passed by Government	61,50,000

12. LAND AND SEA CUSTOMS.—The Board's estimates under these heads, which

	Sea Customs.	Land Customs.
	RS.	RS.
Regular Estimate ...	25,40,000	2,08,200
Estimate for 1877-78...	26,23,200	2,28,200
The average of five years' actuals ...	29,19,080	2,33,250

do not materially differ from those of the Collectors' or in some respects from the regular estimates, based on the actuals of the first five months of the current year and the last seven months of the last year, are fair and are passed. The decrease under Sea Customs, as compared with the average collections of former years, is attributable to the operation of the new Tariff Act.

13. SALT.—The regular estimate for the current year, as finally revised by the Board of Revenue, amounts to Rs. 130,58,500 against Rs. 136,50,000 estimated in the Budget for the year. The decrease is in Kistna 1,51,000, Nellore 1,73,000, Tanjore 53,000, Madura 20,000, South Canara 52,000, Malabar 3,80,500; on the other hand, the estimates for Chingleput, South Arcot, and Tinnevely have been raised by Rupees 41,000, 1,35,000, and 56,000, respectively. The decrease in Kistna and Nellore is attributed to the diversion of the salt supply heretofore sent from those districts to the Nizam's territories, to Bombay, and that in South Canara and Malabar is caused by smaller sales consequent on short purchases, in anticipation of the introduction of the Excise System, and to consumption of East Coast salt in places formerly supplied with salt from the West Coast. The Board have adopted the Collectors' regular estimates except for Malabar and Canara, and, in the case of the latter, have raised the district figures by Rupees 1,21,000 and 1,16,500, respectively, on the ground that they were unduly low. The same remark applies to the Board's estimate for 1877-78 in framing which they have also raised the Kistna estimate by a lakh of Rupees, thus raising it to the same amount as the regular estimate for the current year; but the Board have

	First Estimate.	Revised Estimate.
	RS.	RS.
Vizagapatam ...	7,00,000	7,51,000
Nellore ...	12,00,000	10,00,000
Chingleput ...	28,59,700	29,00,000
South Arcot ...	7,00,000	7,60,000
Madura ...	5,20,000	5,70,000

assigned no reason for adopting the Collectors' figures in some cases in preference to their own as first submitted, and which they explain in paragraph 20 of their Proceedings of the 14th November 1876 above recorded. In the absence of any information as to the data on which the Collectors' estimates were based, the Government cannot judge of the correctness of the figures submitted.

14. The Board have gone fully into the estimates for Malabar and Canara. Their figures based on the amount of duty realisable on the probable consumption estimated with reference to the actuals of 1875-76 are accepted, as the introduction of the Excise System next year into those districts is not improbable; and it is not desirable to frame the estimates on the presumption that the monopoly system will continue. The Board's estimates show a considerable falling off, especially in Malabar; but they are much in excess of the Collector's forecasts, and are not more than what may be fairly expected under the

circumstances of the district. With reference to the Board's remark that it is not clear whether in the case of Bombay salt the duty will be prepaid or not, and, if it is, whether it will be credited to this Presidency or to Bombay, their attention will be called to the letter from the Government of India, recorded in G.O., of the 9th June 1876, No. 774, from which it will be seen that the duty will not be prepaid, but will be taken credit for where realised.

15. The estimate under Salt will stand thus as compared with the regular estimate for 1876-77, and the average collections of former years:—

	RS.
Average of five years' actuals ending 1875-76 ...	1,31,47,000
Sanctioned estimate for 1876-77 ...	1,36,50,000
Regular estimate for 1876-77 ...	1,30,58,500
Revised estimate for 1877-78 ...	1,33,60,300

16. STAMPS.—The Board's revised estimates under this head vary but slightly from the Collector's figures, except in the case of Trichinopoly where the excess of 8 lakhs reported is evidently an error as presumed by the Board. The figures do not materially vary from the sanctioned estimates for the current year, and allow for a decrease which is not unlikely to result from the state of the season; they call for no special remark, and will be passed as submitted:—

	RS.
Average collections of five years ending 1875-76 ...	45,84,000
Sanctioned estimate for 1876-77 ...	50,00,000
Regular estimate for 1876-77 ...	42,00,000
Estimate for 1877-78 ...	49,00,000

17. With these remarks the estimated receipts for 1877-78 are passed at Rupees 695,82,700 as noted below:—

	RS.
Land-revenue ...	423,12,000
Excise on Spirits and Drugs ...	61,50,000
Sea Customs ...	26,23,200
Land Customs ...	2,28,200
Salt ...	133,60,300
Stamps ...	49,00,000
Total ...	695,82,700

(True Extract.)

(Signed) J. H. GARSTIN,
Ag. Secretary to Government.

COMMUNICATED to all Collectors for their information.

2. The Board beg to observe that the G.O. of the 9th June 1876, No. 774, referred to in paragraph 14 of the order above recorded, relates to salt taken

by Contractors in Bombay for the Madras Government, while the Board's remark refers to the private importation of Bombay salt into this Presidency.

(A true Extract.)

W. H. S.

Secretary.

to all Collectors.
,, the Secretary to Government, Revenue Department.

Exd. L. E. Zephir.

1724

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1. To the H^d of Revenue 824-3-77

No 1877. Deft
1877-78.
Board of Revenue,
MADRAS.

PROCEEDINGS, 5TH MARCH 1877, No. 1,027.

Order 1991 and 17) Enr.

Received 20 March

FEBRUARY.
No. 1,027.

Imperial Budget Estimate of Receipts
1877-78.—Communicating to all Collectors Govt
ment Orders on —, and submitting explanation
with reference to Board's remarks regarding d
on Bombay Salt.

Recorded

25 March 77