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TAMIL NADU ARCHIVES.

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	715	Press
B.P. No.		Mis.
Dated	6.2.1877	197.

Not to be folded or roughly handled

20.



Proceedings of the Board of Revenue
Held 8th February 1877.

Read (Confidential) L. O. Dated
17th January 1877 and 20th January 1877/1878.

With reference to the L. O. read above,
the Collectors of the several Districts were
called upon to report the probable revenue
of 1876-77 and 1877-78, estimated with reference
to the information now available as to pros-
pects. The telegrams and reports received
in reply show their estimates to be as follows:-

Items	Average revenue of 5 years ending 1875-76	1876-77				1877-78.	
		Sanctioned Estimate	Regular Estimate	Proposed Estimate	Sanctioned Estimate	Present Estimate	Estimate by Collectors
		Rs	Rs	Rs	Rs	Rs	Rs
Land Revenue	454,84,000	11/9	10m 352,62,000	33,13,000	428,12,000	377,65,000	
Excise on Spirit & Drugs	60,75,000	62,30,000	53,32,000	54,29,000	61,50,000	59,72,000	
Sea Customs	29,19,000	25,40,000	25,40,000	23,60,000	26,22,000	25,21,000	
Land Customs	2,33,000	26,000	2,00,000	18,000	2,28,000	2,22,000	
Salt	131,47,000	136,50,000	130,50,000	12,75,000	133,69,000	129,77,000	
Stamps	45,84,000	50,00,000	48,00,000	48,44,000	49,00,000	48,44,000	
Total	724,42,000	727,30,000	620,00,000	587,30,000	675,82,000	642,98,000	

Land Revenue.

Godavary. The Collector estimates the revenue of 1876-77 at Rs 46,00,000 and that of 1877-78 at Rs 42,00,000 against Rs 41,83,000, the average revenue of 5 years ending 1875-76. The increase in the current year is due to the alteration of Kistbundy. The Collector's Estimate may be accepted.

Kistna. The Collector's present Estimate for 1876-7 is in excess of the former one by two lakhs probably owing to allowance made for the new Kistbundy. His Estimate for 1877-8 is however less than the sanctioned Estimate by 5 lakhs. The Board fail to see reason for this, and resolve to raise the Estimate by 3 lakhs, i.e. to 37 lakhs against an average of 39 lakhs.

Cuddapah. The revenues of the current year

year and next year are estimated at Rs 6,97,000 and 8,24,000 respectively against 19,30,000 the average revenue. The Estimate for 1877-78 is exceedingly low and there is no reason for apprehending a larger falling off than 3 or 4 lakhs. No instalments of the current Sash fall due in 1877-78. The Estimate for that year will be raised to 16 lakhs the Estimate for the district already adopted by the Board, as no change in the state of the district requiring a lower Estimate has since occurred.

Doubt the propriety of this.

As regards 1876-77, the revenue can be fairly estimated at 8,00,000. The collections up to 31st December last amount to Rs 5,57,775.

Kurnool. The Collector's estimate for 1876-77 which is Rs 4,36,000 against average revenue of 14,67,000 appears too low. The collections up to the end of December amount to

No 404, 123. The revenue may be fairly estimated at Rs 6,00,000.

Chingput. The Board doubt whether the estimates submitted have been framed with sufficient care. The estimates which are for 1876-77 and 1877-78 respectively 6,35,000 and 2,00,000 against 16,81,000 the average revenue appears obviously wrong. The estimate will be raised to 11 lakhs. The estimate for 1876-77 is also low. The collections up to December 1876 is 6,20,000 and the Board think that the estimate may be safely raised to 8,00,000. The current years remissions are estimated by the collector at 10,57,000. The Board's estimate allows a loss of 14 lakhs on the two years, or about 3 lakhs in excess of the remissions; and allowing for arrears outstanding and short cultivation this appears

appears to be ample. ^{15/3}

North Arcot. The collector's estimates for 1876-77 and 1877-78 are both low. The revenue of the latter year is estimated at nearly the same as that for the former ~~the~~ the figures being 12 and 12 1/2 lakhs. The average revenue is nearly 26 lakhs and the current year's remissions are estimated at only Rs

Rs. 847,000 which should be
approximately the whole
loss in the two years. The
parts of the district
which have suffered most
are permanently settled;
and remissions should
be sparing in the richer
tracts to the south, where some
crops have been realized. The Board
think that the former esti-
-mate of 17 and 24 lakhs
respectively may safely be adhered
to
South Arcot. The Collector's
estimate of a damage of
Rs.

715
Rs. 12½ lakhs in 1876-77 below the average
revenue cannot be accepted. The average
revenue is 33 lakhs. The Collector's estimate
may be fairly raised by 6 lakhs of Rupees.
Trichinopoly. The Collector has raised
the revenue estimate by about a lakh of
rupees owing no doubt to the favorable
rain, which fell in the end of December.
Madura. The revenue of 1877-78 is estimated
at a less figure than that of 1876-77, the former
being 15,80,000 and the latter 15,25,000. The reason
is not apparent. The average revenue
is 24 lakhs. The remissions are estimated
at 10 lakhs. The Board think that the
estimates for the 2 years may be safely fixed
at 17 and 19 lakhs respectively. These are lower
than the sanctioned estimates, but as regards
that for 1876-77 the Board observe that
some concessions are being allowed as
regards payment of peshkash in Ramanad
and Shivaniguda.

Coimbatore. The Collector's estimate of
remissions is 10 lakhs, and the failure
of crops probably justifies this. The

Sanctioned estimates have been reduced by the Collector but not so much as the expected remissions would warrant. The Collector's revised estimate is accepted.

Salem Rs 1090000 are estimated for 1876-77 and 15 lakhs for 1877-78 against 22 lakhs the average revenue. The estimates are too low and will be raised to 13 lakhs for 1876-7 and 20 lakhs for 1877-78. The remissions for the current year are estimated only at Rs 850000.

The estimates of the other Districts do not call for remark.

The estimates this revised amount to Rs 34985000 for 1876-77 and Rs 41766000 for 1877-78 as shown below.

District	Average collection of 5 years ending 1875-76	Sanctioned Estimate 1876-77	Regular Estimate 1876-77	Board's present Sanctioned Estimate 1876-77	Sanctioned Estimate 1877-78	Board's present Sanctioned Estimate 1877-78
Gangam	1184000	1186000	1185000	1185000	1192000	1185000
Nizagapatam	1400000	1396000	1336000	1336000	1396000	1396000
Gidacery	4183200	4188000	3900000	4600000	4100000	4200000
Chitana	3922800	3769000	3200000	3400000	3900000	3700000
Chittoor	2356600	2290000	1500000	1375000	2000000	2000000
Chidambaram	1930800	1910000	900000	800000	1600000	1800000
Bellary	2480400	2500000	700000	750000	1600000	2000000
Kurnool	1467400	1481000	850000	600000	1400000	1400000
Madras	87400	70000	70000	66000	70000	70000
Chingleput	1681600	1557000	900000	800000	1100000	1100000
North Arcot	2580000	2430000	1700000	1700000	2400000	2400000
South Arcot	3312000	3190000	3000000	2663000	3100000	3000000
Tanjore	4160800	4200000	3800000	3800000	4200000	4200000
Trichinopoly	1536400	1513000	1160000	1260000	1531000	1530000
Madurai	2412200	2402000	1800000	1700000	1950000	1900000
Amravati	2887200	2890000	2500000	2500000	2750000	2600000
Chingelpet	2570800	2610000	2200000	2130000	2510000	2370000
Chingleput	38600	44000	52000	52000	50000	52000
Salem	2211200	2184000	1420000	1300000	2100000	2000000
South Arcot	1254400	1240000	1260000	1260000	1260000	1260000
Malabar	1831000	1800000	1750000	1700000	1800000	1800000
Total	45484400	44900000	35268000	34985000	42312000	41766000

It will be observed that the Board estimates the bulk of the loss to accrue in the current year which is due partly to collections being deferred pending Saunabandi and partly to the establishments being at present taken up with relief duties. The Collector's estimates especially for 1877-78 have been considerably raised but as very heavy arrears will be outstanding from the settled demand, the Board do not doubt that their estimate is a safe one. The Collectors have shown some tendency to be lavish in their proposals for remission and collections have been to a very large extent suspended at present. But Collectors have been instructed that ryots who are well to do should be compelled to pay and the Board are about to address them on the subject of remissions. They have full confidence that the revised estimate of 1877-78 will be realized. The total loss in the two years is estimated by the Board at 142 lakhs, or in excess of their previous ^{estimate} by 9 lakhs.

Excise The only district where any attention is necessary in the Collector's estimates is Chingleput. The average collections are Rs 188,000. The Collector estimates Rs

Rs 150,000 for 1876-77 and 150,000 for 1877-78

There is no reason for estimating for 1877-78 less than that for 1876-77. The Board would enter 175,000 for each year, which raises the total estimate for the Residency for 1876-77 and 1877-78 to Rs 545,500 and 604,000 against previous estimates of Rs 535,500 and Rs 615,000.

Sea Customs. The actuals of the past years do not afford sufficient data for estimating the future Collections owing to the introduction of the new Tariff Act in August 1875. The actuals of the past months up to the end of December amounted to Rs 17,75,486 and supposing that the Collections in the remaining 3 months will be the same as those in the corresponding months of 1876, the total Collections of 1876-77 will amount to Rs 25,23,734. Against this the Collector's estimate is Rs 23,85,000 for 1876-77 and Rs 25,21,000 for 1877-78. The Collector's estimates are fair and may be accepted.

Land Customs. The Collector's estimates call for no remark.

115/6

Salt. The large decrease now estimated by Collectors is chiefly in the districts of South Canara and Malabar and is due to the increase of private importations and the expected abolition of salt monopoly in those districts in 1877-78. The figures for these two districts stand as follows

Items	Malabar	S. Canara
Average of 5 years ending 1875-76	10,79,000	59,10,000
Sanctioned estimate of 1876-77	9,97,000	57,30,000
Regular estimate of Do.	6,16,500	52,10,000
Present estimate of Do.	5,00,000	41,50,000
Sanctioned estimate of 1877-78	7,90,000	46,60,000
Present estimate of Do.	54,40,000	40,00,000

From the above it will be observed that in these two districts the decrease is limited on the average of 5 years

years is Rupees 726,000. In the remain-
ing districts the Collectors esti-
mates shew an increase of Rs. 362,000

for 1876-77 and Rupees 556,000 for
1877-78 as compared with the average.

It is impossible to estimate with
confidence for Malabar and South
Canara owing to the expected changes
in the system of administration,
and on the whole the Board think
that the estimates already framed
by them for the Presidency viz Rs. 1,30,58,000
for 1876-77 and Rupees 1,33,69,300 for
1877-78 may be allowed to stand.
Stamps. The Estimates call for
no remark.

The estimates under all
major

major heads as now revised by the
Board are as follow:

Items	Average revenue of 5 years ending 1875-76.	Revised estimates by the Board	
		1876-77	1877-78
1 Land Revenue	45,48,000	34,98,500	44,76,000
2 Licenses, Spirits and Drugs	60,75,000	54,55,000	60,47,000
3 Sea Customs	29,19,000	23,85,000	25,21,000
4 Land Customs	233,000	187,000	222,000
5 Salt	13,14,700	13,05,800	13,36,900
6 Stamps	45,84,000	48,44,000	48,44,000
Total	72,44,200	609,14,000	68,76,000

The estimate of expenditure for
relief will be submitted on the 16th In-
stant.

72,44,200
609,14,000
115,28,000

I am & trust
Yours

Secretary

Secretary

The Addl. Secretary to Government,
Revenue Department

Comptroller

to the end of December amount to Rupees 1,04,123. The revenue may be fairly estimated at Rupees 6,00,000.

6. *Chingleput*.—The Board doubt whether the estimates submitted have been framed with sufficient care. The estimates which are for 1876-77 and 1877-78, respectively Rupees 6,35,000 and 6,00,000 against Rupees 16,81,000, the average revenue appear obviously wrong. The estimate will be raised to 11 lakhs. The estimate for 1876-77 is also low. The collections up to December 1876 is Rupees 6,20,000 and the Board think that the estimate may be safely raised to Rupees 8,00,000. The current year's remissions are estimated by the Collector at Rupees 10,57,000. The Board's estimate allows a loss of 14 lakhs on the two years, or about 3 lakhs in excess of the remissions, and allowing for arrears outstanding, and short cultivation, this appears to be ample.

7. *North Arcot*.—The Collector's estimates for 1876-77 and 1877-78 are both low. The revenue of the latter year is estimated nearly the same as that for the former; the figures being 12½ lakhs. The average revenue is nearly 26 lakhs, and the current year's remissions are estimated at only Rupees 8,47,000, which should be approximately the whole loss on the two years. The parts of the district which have suffered most are permanently settled and remissions should be sparing in the richer tracts to the south where some crops have been realized. The Board think that the former estimate of 17 and 24 lakhs, respectively, may safely be adhered to.

8. *South Arcot*.—The Collector's estimate of a decrease of Rupees 12½ lakhs in 1876-77 below the average revenue cannot be accepted. The average revenue is 33 lakhs. The Collector's estimate may be fairly raised by 6 lakhs of Rupees.

9. *Trichinopoly*.—The Collector has raised the regular estimate by about a lakh of Rupees, owing no doubt to the favorable rain which fell in the end of December.

10. *Madura*.—The revenue of 1877-78 is estimated at a less figure than that of 1876-77, the former being Rupees 15,80,000, and the latter Rupees 15,25,000. The reason is not apparent. The average revenue is 24 lakhs. The remissions are estimated at 10 lakhs. The Board think that the estimates for the two years may be safely fixed at 17 and 19 lakhs, respectively. These are lower than the sanctioned estimates, but as regards that for 1876-77 the Board observe that some concessions are being allowed as regards payment of peishcush in Ramnad and Shevagunga.

11. *Coimbatore*.—The Collector's estimate of remissions is 10 lakhs, and the failure of crops probably justifies this. The sanctioned estimates have been reduced by the Collector, but not so much as the expected remissions would warrant. The Collector's revised estimate is accepted.

12. *Salem*.—Rupees 10,90,000 are estimated for 1876-77, and 15 lakhs for 1877-78 against 22 lakhs, the average revenue. The estimates are too low and will be raised to 13 lakhs for 1876-77 and 20 lakhs for 1877-78. The remissions for the current year are estimated only at Rupees 8,50,000.

The estimates of the other Districts do not call for remark.

The estimates thus revised amount to Rupees 349,85,000 for 1876-77, and Rupees 417,66,000 for 1877-78 as shown below.

District.	Average collections of 5 years ending 1875-76.	1876-77.		1877-78.	
		Sanctioned Estimate.	Regular Estimate.	Sanctioned Estimate.	Board's present Estimate.
	RS.	RS.	RS.	RS.	RS.
Ganjam	11,81,000	11,81,000	13,36,000	11,85,000	11,85,000
Vizagapatam	14,00,000	13,96,000	13,36,000	13,36,000	13,96,000
Godavery	41,83,200	41,88,000	39,00,000	41,00,000	42,00,000
Kistna	39,22,800	37,69,000	32,00,000	39,00,000	37,00,000
Nellore	23,56,500	22,92,000	15,00,000	13,75,000	20,00,000
Cuddapah	19,30,800	19,10,000	9,00,000	80,00,000	16,00,000
Bellary	24,80,400	25,00,000	7,00,000	7,50,000	20,00,000
Kurnool	14,07,400	14,81,000	8,50,000	6,00,000	14,00,000
Madras	87,400	70,000	9,00,000	65,000	70,000
Chingleput	16,81,000	15,57,000	17,00,000	11,00,000	11,00,000
North Arcot	25,80,000	24,30,000	17,00,000	24,00,000	24,00,000
South Arcot	33,12,000	31,90,000	30,00,000	26,63,000	30,00,000
Tanjore	41,60,800	42,00,000	38,00,000	42,00,000	42,00,000
Trichinopoly	15,34,400	15,13,000	11,63,000	12,66,000	15,31,000
Madura	24,12,200	24,02,000	18,80,000	17,00,000	19,50,000
Tinnevely	28,87,200	28,90,000	25,00,000	25,00,000	26,00,000
Coimbatore	25,70,800	26,10,000	22,00,000	21,30,000	23,70,000
Nilgiris	38,000	44,000	54,000	50,000	52,000
Salem	22,11,200	21,84,000	14,20,000	13,00,000	20,00,000
South Canara	12,54,400	12,40,000	12,60,000	12,60,000	12,63,000
Malabar	18,31,000	18,50,000	17,50,000	17,00,000	18,00,000
Total	4,54,84,400	4,49,00,000	3,52,68,000	3,49,85,000	4,23,12,000

13. *Excise*.—The only district where any alteration is necessary in the Collectors' estimates is Chingleput. The average collections are Rupees 1,88,000. The Collector estimates Rupees 1,50,000 for 1876-77 and Rupees 1,00,000 for 1877-78. There is no reason for estimating for 1877-78 less than that for 1876-77. The Board would enter Rupees 1,75,000 for each year which raises the total estimate for the Presidency for 1876-77 and 1877-78 to Rupees 54,55,000 and 60,47,000 against previous estimates of Rupees 53,32,500 and 61,50,000.

It will be observed that the Board estimate the bulk of the loss to accrue in the current year which is due partly to collections being deferred pending Jama-bundi, and partly to the establishment being at present taken up with relief duties. The Collector's estimate, especially for 1877-78, have been considerably raised, as very many arrears will be outstanding from the settled demand, the Board do not doubt that their estimate is a safe one. The Collectors have shown some tendency to be lavish in their proposals for remission, and collections have been to a very large extent suspended at present. But Collectors have been instructed that ryots who are well to do should be compelled to pay, and the Board are about to address them on the subject of remission. They have full confidence that the revised estimate of 1877-78 will be realized. The total loss on the two years is estimated by the Board at 142 lakhs, or in excess of their previous estimate by 9 lakhs.

14. *Sea Customs*.—The actuals of the past years do not afford sufficient data for estimating the future collections owing to the introduction of the new Tariff Act in August 1875. The actuals of the past months up to the end of December amounted to Rupees 17,75,486, and supposing that the collections in the remaining three months will be the same as those in the corresponding months of 1876, the total collections of 1876-77 will amount to Rupees 25,23,734. Against this, the Collector's estimate is Rupees 23,85,000 for 1876-77 and Rupees 25,21,000 for 1877-78. The Collector's estimates are fair and may be accepted.

15. *Land Customs*.—The Collector's estimates call for no remark.

Proceedings of the Madras Government, Revenue Department,
16th February 1877.

16. *Salt*.—The large decrease now estimated by Collectors is chiefly in the districts of South Canara and Malabar, and is due to the increase of private importations and the expected abolition of salt monopoly in those districts in 1877-78. The figures for these two districts stand as follows:—

Items.	Malabar.	South Canara.
	Rs.	Rs.
Average of five years ending 1875-76...	10,79,000	5,91,000
Sanctioned estimate of 1876-77	9,97,000	5,73,000
Regular estimate of 1876-77	6,16,500	5,21,000
Present estimate of 1876-77	5,00,000	4,15,000
Sanctioned estimate of 1877-78	7,90,000	5,66,000
Present estimate of 1877-78	5,44,000	4,00,000

From the above it will be observed that in these two districts the decrease estimated on the average of five years is Rupees 7,26,000. In the remaining districts the Collectors' estimates show an increase of Rupees 3,62,000 for 1876-77 and Rupees 5,56,000 for 1877-78 as compared with the average. It is impossible to estimate with confidence for Malabar and South Canara, owing to the expected changes in the system of administration; and on the whole the Board think that the estimates already framed by them for the Presidency, viz., Rupees 1,30,58,000 for 1876-77 and Rupees 1,33,69,300 for 1877-78 may be allowed to stand.

17. *Stamps*.—The estimates call for no remark. The estimates under all major heads as now revised by the Board are as follow:—

Items.	Average Revenue of 5 years ending 1875-76.	Revised Estimates by the Board.	
		1876-77.	1877-78.
	Rs.	Rs.	Rs.
1. Land Revenue...	4,54,84,000	8,49,85,000	4,17,66,000
2. Excise on Spirits and Drugs...	40,75,000	54,55,000	60,47,000
3. Sea Customs	19,13,000	23,85,000	25,21,000
4. Land Customs	2,33,000	1,87,000	2,22,000
5. Salt	1,31,47,000	1,30,58,000	1,33,69,000
6. Stamps	15,84,000	48,44,000	48,41,000
Total...	7,24,42,000	6,09,14,000	6,87,66,000

The estimate of expenditure for the year submitted on the 16th instant.
(True Extract.)

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

No. 557. ORDER THEREON, 16th February 1877, No. 715.

Land Revenue, No. 37.

The figures of the revised estimates of the receipts, under all branches of the Revenue administered by the Board, for 1876-77 and 1877-78—will be telegraphed to the Revenue Department of the

Proceedings of the Madras Government, Revenue Department,
16th February 1877.

Government of India on 17th February instant, as desired in the Memorandum of the Financial Department, Government of India, dated 11th January ultimo.

(True Extract.)

(Signed)

D. F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue.
" the Financial Department.

Exd. L. F. Zephir.

Bohl. of 1877 and 1878.

To
REVENUE.

THE BOARD OF REVENUE.

Am. Rs. Rs.

Dated February, 1878.

Rs.

Rs.

FEBRUARY.
Nos. 556-557.

Revenue Receipts for 1876-77 and 1877-78.
Respecting to telegraph to Government of India on
the 17th February, the figures of the revised esti-
mates of the — under all branches of the Revenue
Administration.