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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.
B.P. No. 2055

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Dated 21-12-1878 197 .

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2055

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

21st December 1878, No. 2,055.

Read the following paper :—

No. 246. Proceedings of the Board of Revenue, dated 5th December 1878, No. 3,252.

THE Board resolve to submit to Government the Imperial Budget Estimate of Receipts for 1879-80 with the following explanatory observations.

2. LAND REVENUE.—The sanctioned estimate for the current year is Rupees 470,00,000, but in consequence of the large arrear outstanding at the commencement of the year, the probable collections are estimated by Collectors at Rupees 511,68,000.

Years.	First seven Months.	Last five Months.
	RS.	RS.
1871-72	206,25,000	237,29,000
1872-73	209,12,000	259,73,000
1873-74	192,52,000	252,13,000
1874-75	189,35,000	273,86,000
1875-76	188,37,000	265,71,000
1876-77	171,28,000	157,88,000
1877-78	123,60,000	225,87,000
1878-79	220,61,000	†291,07,000

* Estimate.

	RS.
† Approximate amount of arrear outstanding on 1st November 1878...	92,70,000
Arrear on 1st November 1875 ...	29,30,000
Difference ..	63,40,000

3. The collections of the first seven months and the last five months of each year from 1871-72 are shown in the margin, from which it will be seen that compared with the actuals of the corresponding period in 1875-76 which was a tolerably good year, there is already an increase of Rupees 32,24,000 in the collections of the first seven months of the current year. Supposing that the collections of the remaining five months reach the same amount as in the corresponding period of 1875-76, the total collections will amount to Rupees 486,32,000. But a larger sum ought to be collected as the amount of the arrear still outstanding far exceeds that on the 1st of November 1875, as will be seen from the available figures noted in the margin.† Considering, however, that the recent famine has considerably reduced the condition of the ryots, and that it will be some time before they completely recover from its effects, the Board do not think it will be possible to collect on the whole more than Rupees 500,00,000 in 1878-79. The subjoined statement shows in one view the estimated collections in each district, the average collections of five years ending 1875-76, the actuals of the past seven months of the current year and the

last five months of 1875-76, and the approximate amount of the increased arrear outstanding on 1st November 1878 :—

Districts.	Average of five years ending 1875-76.	Collections of the past seven months of the current year and the last five months of 1875-76.	Approximate amount of arrear outstanding on 1st November 1878 in excess of that on 1st November 1875.	Sanctioned Estimate for 1878-79.	Collectors' Regular Estimate for 1878-79.	Board's Regular Estimate for 1878-79.
	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	11,81,000	11,92,000	+ 13,000	11,85,000	11,47,000	11,47,000
Vizagapatam	14,01,000	13,39,000	— 10,000	13,99,000	14,17,000	14,00,000
Godavari	41,83,000	40,03,000	— 2,60,000	42,24,000	43,00,000	42,25,000
Kistna	39,23,000	38,97,000	+ 1,27,000	40,96,000	42,43,000	41,00,000
Nellore	23,57,000	31,76,000	+ 6,94,000	24,15,000	28,00,000	28,00,000
Cuddapah	19,31,000	21,33,000	+ 1,92,000	20,13,000	22,34,000	22,00,000
Bellary	24,80,000	29,12,000	+10,21,000	26,17,000	32,05,000	32,06,500
Kurnool	14,67,000	17,90,000	+ 2,51,000	17,48,000	16,11,000	16,11,000
Madras	87,000	81,000	— 5,000	70,000	80,000	80,000
Chingleput	16,82,000	15,82,000	+ 13,000	14,09,000	16,00,000	16,00,000
North Arcot	25,80,000	28,42,000	+ 9,04,000	30,19,000	34,98,000	31,52,000
South Arcot	33,12,000	34,03,000	+ 3,45,000	35,53,000	36,72,000	35,20,000
Tanjore	41,61,000	41,35,000	+ 35,000	42,00,000	42,01,000	42,00,000
Trichinopoly	15,34,000	17,37,000	+ 21,000	15,00,000	16,96,000	17,00,000
Madura	24,12,000	27,43,000	+ 7,41,000	25,16,000	31,50,000	28,00,000
Tinnevelly	28,87,000	31,94,000	— 20,000	27,38,000	31,01,000	31,00,000
Coimbatore	25,71,000	30,17,000	+12,32,000	25,16,000	32,75,000	32,75,000
Nilgiri	39,000	52,000	+ 31,000	61,000	65,000	65,000
Salem	22,11,000	25,56,000	+10,84,000	26,17,000	27,39,000	27,00,000
South Canara	12,54,000	12,79,000	+ 1,000	12,55,000	12,84,000	12,75,000
Malabar	18,31,000	15,69,000	— 75,000	18,50,000	18,50,000	18,50,000
Total	454,84,000	486,32,000	+63,42,000	470,00,000	511,68,000	500,00,000

4. From the above it will be seen that the Board have accepted without material alterations Collectors' estimates in all the districts except in Godavari, Kistna, North Arcot, South Arcot, and Madura. In the Godavari there is no reason whatever for estimating more than the budget provision, and in Kistna the arrear is not large enough to justify an increase over the sanctioned estimate. In North Arcot and South Arcot the Board do not think it will be possible to collect more than about one-third of the increased arrear outstanding in addition to the average collections. In Madura the collection of a large portion of the arrear, amounting to about $3\frac{1}{4}$ lakhs of rupees belonging to the Ramnad Zemindari, has been postponed and the arrear (Rupees 2,29,000) due by the Shivaganga Zemindar has been ordered to be collected by instalments, some of which do not fall due till next year. It is not therefore likely that more than 28 lakhs will be collected. On the whole the Board consider that five crores is as much as can be safely estimated for the year.

5. For 1879-80 the Collectors' estimate amounts to Rupees 475,82,000. Supposing the estimate framed by the Board for the current year to be realized, the outstanding balance that will remain at the end of the current year to be collected in 1879-80 in excess of the usual amount will be about 50 lakhs of rupees. The Board anticipate that a considerable portion of this sum will have to be eventually written off as irrecoverable, and that it will not be possible to collect more than 51 lakhs of that sum in 1879-80. Adding this amount to the average collections of five years ending 1875-76 the total comes to 470 lakhs of rupees, which the Board propose to adopt as the estimate. The subjoined statement shows the estimate for each district :—

2055/2

Districts.	Average Collections of five years ending 1875-76.	Probable Arrear outstanding on 1st April 1879 in excess of that on 1st April 1876.	Collectors' Estimate for 1879-80.	Board's Estimate for 1879-80.
	RS.	RS.	RS.	RS.
Ganjam	11,81,000	+ 57,900	11,47,000	11,47,000
Vizagapatam	14,01,000	— 71,400	13,96,000	13,96,000
Godavari	41,83,000	— 4,81,900	42,00,000	42,00,000
Kistna	39,23,000	— 75,900	41,63,000	41,00,000
Nellore	23,57,000	+10,69,900	27,50,000	27,00,000
Cuddapah	19,31,000	+ 1,25,100	17,62,000	18,00,000
Bellary	24,80,000	+ 7,32,800	25,00,000	25,00,000
Kurnool	14,67,000	+ 4,2[illegible],900	17,67,000	17,00,000
Madras	87,000	— 3,600	80,000	80,000
Chingleput	16,82,000	— 4,700	16,50,000	16,00,000
North Arcot	25,80,000	+ 5,93,500	27,67,000	27,67,000
South Arcot	33,12,000	+ 2,28,000	33,00,000	33,00,000
Tanjore	41,61,000	— 29,900	42,00,000	41,50,000
Trichinopoly	15,34,000	+ 58,400	15,90,000	15,50,000
Madura	24,12,000	+ 6,84,100	25,34,000	25,34,000
Tinnevelly	28,87,000	+ 74,300	28,50,000	28,50,000
Coimbatore	25,71,000	+ 9,80,800	32,30,000	30,00,000
Nilgiri	39,000	+ 17,900	70,000	70,000
Salem	22,11,000	+ 9,40,500	24,95,000	24,95,000
South Canara	12,54,000	+ 4,600	12,81,000	12,50,000
Malabar	18,31,000	— 3,55,600	18,50,000	18,11,000
Total	454,84,000	+49,74,600	475,82,000	470,00,000

6. If the above estimates be realized the loss of Land Revenue on account of the famine will be Rupees 149,30,000 as shown below :—

	RS.	RS.
Standard Revenue as estimated by Sir John Strachey for one year	449,50,000	
Total for four years from 1876-77 to 1879-80		17,98,00,000
Deduct actual collections of 1876-77	329,20,000	
Do. do. of 1877-78	349,50,000	
Estimate for 1878-79	500,00,000	
Do. for 1879-80	470,00,000	
		16,48,70,000
Loss		149,30,000

7. EXCISE ON SPIRITS AND DRUGS.—The sanctioned estimate for the current year is Rupees 62,10,000 and probable collections are estimated by Collectors at Rupees 66,10,300, but considering the actuals up to the 31st October which amount only to Rupees 30,91,400, and the fact that the decision in G. O., dated the 28th October 1878, No. 1,735, will lead to a further remission of between two and three lakhs,

Districts.	Regular Estimate.	Sanctioned Estimate.	Districts.	Regular Estimate.	Sanctioned Estimate.
	RS.	RS.		RS.	RS.
1. Ganjam	99,800	89,900	13. Tanjore	4,69,300	4,99,500
2. Vizagapatam	1,79,800	1,79,800	14. Trichinopoly	1,84,600	1,49,900
3. Godavari	3,84,500	2,60,700	15. Madura	2,14,500	2,24,800
4. Kistna	2,39,200	2,37,800	16. Tinnevelly	1,92,300	1,80,800
5. Nellore	90,300	99,900	17. Coimbatore	2,25,600	2,19,800
6. Cuddapah	2,52,200	2,29,800	18. Nilgiri	1,03,900	1,05,900
7. Bellary	7,86,500	*7,99,200	19. Salem	2,79,200	3,55,700
8. Kurnool	3,15,800	2,16,800	20. South Canara	1,77,300	1,24,500
9. Madras	10,55,300	11,55,800	21. Malabar	3,25,400	2,67,700
10. Chingleput	3,34,300	2,04,800			
11. North Arcot	3,94,700	3,61,700			
12. South Arcot	3,05,200	2,54,800	Total	66,10,300	62,10,000

which was not taken into account when the Board expressed the opinion recently that their estimate of Rupees 62,10,000 might stand, the Board do not think that more than 60 lakhs are likely to be realized, the Regular Estimate will therefore be taken at that sum. The outstanding balances at the end of the year 1878-79 in excess of the usual arrear are likely to be 11 lakhs of rupees, but the whole of this cannot be collected and a considerable portion of it will have to be eventually written off the accounts.

8. The Collectors' estimates for 1879-80 amount to Rupees 61,66,700. Under the leases granted on 1st July 1878 the demand on account of arrack and toddy exclusive of the revenue of the Town of Madras is Rupees 49,64,000. Adding to this the revenue of Madras taken at the current year's estimate, *i.e.*, Rupees 11,20,000, the total demand amounts to Rupees 60,84,000. But it must be remembered that for the excise districts the sum taken as demand is merely the guaranteed *minimum* revenue, and that as the condition of the country improves, the actual realizations may exceed it. Considering all circumstances, and the probable arrear likely to remain at the end of the current official year which, as already observed, amounts to 10 lakhs, the Board are of opinion that Rupees 66,00,000 may be fairly estimated as the revenue of 1879-80; the details of each district are shown below :—

	Rs.	
1873-74	60,99,000	
1874-75	6 ,59,000	
1875-76	63,39,000	
1876-77	55,84,000	
1877-78	47,11,000	
1878-79	62,10,000	Sanctioned Estimate.
	60,00,000	Regular Estimate.
1879-80	66,00,000	

Districts.	Demand for 1879-80.	Approximate amount of Arrears outstandin gon 1st April 1879.	Total Demand or Columns 2 and 3.	Estimate for 1879-80.	
				Collectors'	Board's.
	2	3	4	5	6
1. Ganjam	Rs. 88,000	Rs. ...	Rs. 88,000	Rs. 99,400	Rs. 90,000
2. Vizagapatam	1,40,000	4,000	1,44,000	1,78,000	1,50,000
3. Godavari	4,27,000	1,72,000	5,99,000	4,28,000	5,20,000
4. Kistna	2,33,000	92,000	3,25,000	2,33,000	2,33,000
5. Nellore	1,17,000	43,000	1,60,000	1,00,300	1,17,000
6. Cuddapah	1,45,000	41,000	1,86,000	1,45,200	1,45,000
7. Bellary	5,79,000	4,02,000	9,81,000	5,71,000	6,78,000
8. Kurnool	1,87,000	1,76,000	3,63,000	1,82,300	2,80,000
9. Madras	11,20,000	...	11,20,000	11,20,000	11,20,000
10. Chingleput	2,74,000	1,30,000	4,04,000	2,74,300	3,70,000
11. North Arcot	2,76,000	19,000	2,95,000	2,72,900	2,73,000
12. South Arcot	3,22,000	61,000	3,83,000	3,22,100	3,50,000
13. Tanjore	4,92,000	...	4,92,000	5,00,000	5,00,000
14. Trichinopoly	1,82,000	41,000	2,23,000	1,76,000	1,80,000
15. Madura	1,94,000	63,000	2,57,000	2,04,200	2,04,000
16. Tinnevelly	1,81,000	28,000	2,09,000	1,81,000	1,80,000
17. Coimbatore	2,60,000	61,000	3,21,000	2,60,100	2,60,000
18. Nilgiri	1,00,000	...	1,00,000	1,10,400	1,00,000
19. Salem	3,03,000	...	3,03,000	3,08,300	2,50,000
20. South Canara	1,51,000	78,000	2,29,000	1,54,000	2,00,000
21. Malabar	3,13,000	1,12,000	4,25,000	3,46,100	4,00,000
Total ...	60,84,000	15,23,000	76,07,000	61,66,600	66,00,000

9. Deducting the estimated collections from the approximate total demand, the balance amounts to 10 lakhs of Rupees. Of this, about 4 lakhs is the arrear usually left at the end of the year to be collected in the next, and the remainder may have to be written off the accounts as irrecoverable.

10. ASSESSED TAXES.—The estimates of collections under the License-tax are as follow :—

Districts.	Actual Collections up to 31st October 1878.	Probable Collections afterwards up to 31st March 1879.	Total Estimated collections for 1878-79.	Collectors' Estimate for 1879-80.
	Rs.	Rs.	Rs.	Rs.
1. Ganjam	Not given.	Not given.	* 33,000	* 33,000
2. Vizagapatam	15,175	17,825	33,000	33,000
3. Godavari	24,408	35,600	60,008	60,000
4. Kistna	12,648	37,354	50,002	75,000
5. Nellore	2,380	32,620	35,000	35,000
6. Cuddapah	39,101	41,830	80,931	90,000
7. Bellary	12,497	37,503	50,000	50,000
8. Kurnool	14,823	5,177	20,000	20,000
9. Madras	Not given.	Not given.	60,000	72,000
10. Chingleput	1,445	11,355	12,800	16,000
11. North Arcot	16,220	* 13,780	* 30,000	* 30,000
12. South Arcot	4,958	10,000	14,958	15,500
13. Tanjore	16,432	15,000	31,432	40,000
14. Trichinopoly	3,683	20,317	24,000	23,000
15. Madura	19,573	32,427	52,000	52,000
16. Tinnevelly	3,225	21,000	24,225	27,500
17. Coimbatore	9,915	23,885	33,800	28,200
18. Nilgiri	234	6,200	6,434	6,500
19. Salem	10,835	55,180	66,015	46,000
20. South Canara	826	16,700	17,526	17,000
21. Malabar	17,989	42,100	60,089	50,000
Total ...	...	...	7,95,220	8,19,700

* Estimated by the Board, Collectors not having given the figures.

11. It is not clear why the estimate of the Collectors of Trichinopoly, Coimbatore, Salem and Malabar for 1879-80 is lower than for the current year. Their estimates will be raised to the amount of the regular estimates and those of other Collectors accepted. The total estimates thus amount to Rupees 8,56,300, or 8,56,000 in round numbers. The Board presume that the Collectors' estimates are exclusive of the remuneration to be paid to Municipalities for the trouble of collecting the tax, and that they have duly taken into account Refunds in Muncipalities.

12. SEA CUSTOMS.—The sanctioned estimate for the current year is Rupees 22,18,000 and the Collectors' regular estimate amounts to Rupees 20,18,000. The actuals of past years are marginally noted, but they cannot be taken as a reliable guide as the tariff underwent sundry alterations both in 1875-76 and 1877-78, and the foreign trade languished during the past two years in consequence of the famine. The Board consider that the Collectors' regular estimates may be accepted except in South Arcot, where they have raised the estimate by Rupees 3,000, as it appeared too low, considering the collections up to October which amountedto Rupees 7,900. The Collectors' estimate for 1879-80 is

Years.	Collections in the first seven Months.	Collections in the last five Months.	Total.
	Rs.	Rs.	Rs.
1873-74 ..	17,37,000	14,07,000	31,44,000
1874-75...	16,89,000	12,57,000	29,46,000
1875-76...	16,75,000	11,19,000	27,94,000
1876-77...	14,72,000	8,12,000	22,84,000
1877-78...	9,25,000	10,11,000	19,36,000
1878-79...	11,07,000	†9,11,000	20,18,000

† Estimate.

Rupees 20,13,400. The following table shows the estimates of each district compared with the actuals of 1877-78 :—

Districts.	Actuals of 1877-78.	Sanctioned Estimate of 1878-79.	Regular Estimate of 1878-79.	Collectors' Estimate of 1879-80.	Board's Estimate of 1879-80.
	RS.	RS.	RS.	RS.	RS.
1. Ganjam	2,900	25,000	12,800	12,200	12,200
2. Vizagapatam	15,300	6,800	9,000	9,000	9,000
3. Godavari	13,300	49,700	15,900	15,000	15,000
4. Kistna	1,900	15,000	1,600	2,400	2,400
5. Nellore	500	400	1,500	1,000	1,000
6. Madras	15,07,300	14,94,800	14,94,400	14,91,000	14,94,000
7. South Arcot	3,300	46,000	10,500	52,500	25,000
8. Tanjore	2,01,900	4,03,800	3,14,400	2,66,000	3,14,000
9. Madura	10,400	9,400	8,300	8,800	8,800
10. Tinnevelly	74,200	89,900	66,100	67,000	67,000
11. South Canara	47,800	37,500	45,700	42,500	42,500
12. Malabar	56,800	39,700	40,500	43,000	43,000
Total ...	19,35,600	22,18,000	20,20,700	20,13,400	20,33,900

13. The regular estimates in the districts of Ganjam, Godavari, Kistna, South Arcot and Tanjore are low on account of limited exports of food-grains to foreign countries; the decrease in Tinnevelly is owing to the alterations in the tariff after the budget estimate had been prepared.

14. The decrease in the estimate for 1879-80 as compared with the regular estimate is chiefly in Tanjore. The Collector states that the estimate has been framed with reference to the new tariff by which many of the articles formerly dutiable are exempted. This would be a reason for a decrease as compared with the actuals of previous years, but is no ground for estimating less than the regular estimate for the current year, as the last alteration in the tariff took place before the beginning of 1878-79, viz., in March 1878. The Board have, therefore, raised his estimate to Rupees 3,14,000. The Collector of South Arcot states that his estimate of Rs. 52,500 is based on the expectation of a revival of the export trade in paddy and rice, and that if this anticipation is not realized, the receipts are not likely to exceed Rs. 5,000. Considering the regular estimate for the current year, the Board do not think it safe to estimate more than 25,000 Rupees. The estimates of the other Collectors are fair and are accepted.

	Actuals.
	RS.
1873-74	2,19,000
1874-75	2,64,000
1875-76	2,86,000
1876-77	1,83,000
1877-78	98,000

15. LAND CUSTOMS. — The actuals of 1877-78, the sanctioned and regular estimates for 1878-79 and the estimates for 1879-80 are shown below :—

Districts.	Actuals of 1877-78.	Sanctioned Estimate for 1878-79.	Regular Estimate for 1878-79.	Collectors' Estimate for 1879-80.	Board's Estimate for 1879-80.
	RS.	RS.	RS.	RS.	RS.
Godavari	300	200	200	300	300
South Arcot	43,400	46,800	46,250	46,250	46,300
Tanjore	48,000	1,30,000	96,370	1,05,000	1,05,400
Malabar	6,200	5,000	5,100	5,000	5,000
Total ...	97,900	1,82,000	1,47,920	1,56,550	1,57,000

16. The decrease in the estimates of Tanjore is stated to be due to the alteration in the Tariff after the budget estimate for 1878-79 was prepared. The estimates are on the whole fair and are accepted.

17. SALT.—The sanctioned estimate for the current year is Rupees 155,00,000 and the probable collections are also estimated by the Salt Commissioner at the same amount. The quantity of salt sold for Home and Inland consumption in all the districts except Malabar and South Canara during the first six and last six months of each of the past four years and during the first six months of the current year are given below :—

Year.	First six months.	Last six months.	Total.
	IN. MDS.	IN. MDS.	IN. MDS.
1874-75	24,99,715	32,67,825	57,67,540
1875-76	26,64,986	31,82,132	58,47,118
1876-77	27,04,924	31,88,047	58,92,971
1877-78	28,15,027	29,93,700	58,08,727
1878-79	24,19,436	...	...

18. Assuming that the quantity to be sold from 1st October 1878 to 31st March 1879 will be the same as in the last six months of 1877-78 the total quantity sold during the whole year will be 5,413,136 Indian maunds yielding a revenue of Rupees 145,47,803. The exports up to the end of September have been 85,170 maunds, the revenue derived therefrom being 29,344 Rupees. But as, in future, full duty will be charged on all salt exported, the Commissioner estimates the revenue under this head at Rupees 1,58,940. If to these two items be added the revenue expected under duty on salt imported on private account which is brought to credit chiefly in South Canara and Malabar and the revenue under the other heads detailed in the margin, the total estimate will amount to Rupees 156,67,534, the Commissioner's estimate is Rupees 1,67,534 less than this sum. Looking to the probability that the sales in the months of October to March 1878-79 will not equal those in the corresponding period of 1877-78 in consequence of the enhanced price and the effects of the past famine and that the estimate under exports will not be realized, the Board agree with the Commissioner that it is not safe to estimate more than 155 lakhs and accordingly accept his estimate.

	RS.
Customs duty on salt	3,73,020
Sale proceeds of salt supplied to French Government	9,035
Excise duty on salt in South Canara including receipts from earth-salt licenses in Ceded Districts	81,895
Miscellaneous	37,220
Total ...	5,01,170
Sale proceeds of Government salt in reserve in South Canara and Malabar	4,59,621
	9,60,791

19. For 1879-80 the Commissioner estimates Rupees 171,19,000, or Rupees 16,19,000 in excess of the current year's estimate. The details are as follows :—

Items.	Quantity.	Rate.	Amount.
		RS. A. P.	RS.
1. Sale proceeds of salt for Home and Inland consumption	5,656,380	2 11 0	152,01,520
2. Sale proceeds of salt held in reserve in South Canara and Malabar	...	...	13,50,000
3. Salt for export by sea	112,200	2 11 0	3,01,540
4. Customs duty on salt imported on private account	...	...	1,50,490
5. Sale proceeds of salt supplied to French Government	...	...	9,040
6. Excise duty on salt in South Canara	...	...	70,000
7. Duty on earth-salt in Cuddapah, Bellary and Kurnool	...	...	11,500
8. Salt sold for curing fish	...	...	3,685
9. Rent of warehouses	...	...	1,400
10. Fines and forfeiture	...	...	19,825
Total ...	...	...	171,19,000

Item. 1. The quantity of salt estimated to be sold for Home and Inland consumption in 1879-80 is 190,738 maunds less than the quantity sold in 1875-76, the year before the famine. The circumstances to be taken into consideration in determining the estimate for 1879-80 are (*a*) the large falling off in sales in Ganjam in consequence of the less advantageous terms on which Ganjam salt has now to compete with the Porree salt in Orissa and with the Bombay salt in the Central Provinces, (*b*) the decrease in the population in consequence of the famine, and (*c*) the probable effect of the recent Order* of Government which directs the immediate suppression of the manufacture of earth-salt in the districts of Cuddapah, Kurnool and Bellary.

	IN. MDS.
1874-75	5,767,500
1875-76	5,847,100
1876-77	5,893,000
1877-78	5,808,700
	RS.
1878-79 (Estimate)	56,56,400

Board's Proceedings, 23rd January 1878, No. 199, paragraph 4.

* G. O., dated 19th October 1878, No. 1,691.

	IN. MDS.
1875-76	337,503
1876-77	322,300
1877-78	481,100
1878-79	300,000
	IN. MDS.
1875-76	957,577
1876-77	1,038,750
1877-78	1,021,000
1878-79 (Estimate)	8,00,000
1879-80 do.	8,00,000

(*a*.) The sales in Ganjam up to 30th September last, compared with the same during the corresponding period in 1875-76, show a decrease of 37,500 Indian maunds, and the sales in the district for the entire year 1878-79 are estimated to be 157,577 maunds less than those in 1875-76. There is no prospect of a revival of the trade in this district and the loss may be considered permanent.

(*b*.) The excess of deaths reported over births in 1876-77 and 1877-78 in all districts except Malabar and South Canara was 1,259,577, and supposing the number of deaths not to be understated, and the population in 1875-76 to be the same as at the time of the census, the loss of population in consequence of famine is 4·6 per cent., and this must necessarily decrease the consumption in much the same proportion or by 268,966 maunds.

	Births.	Deaths.
1876-77	554,907	791,707
1877-78	3,826,923	1,404,840
Total ...	936,970	2,196,547

Population for which Birth and Death Registers are received in all districts except Malabar and South Canara 27,099,291

(*c*).—It is impossible to estimate the increase of sales which may result from the suppression of the manufacture of earth-salt in the districts of Kurnool, Cuddapah and Bellary. Mr. Bliss in a letter submitted subsequent to the budget, observes that the only doubt he has is whether, if the manufacture of earth-salt in the Ceded Districts and elsewhere is to be rigorously suppressed, his estimated receipts ought not to be put some 10 or 12 lakhs of Rupees higher than his estimate, which amounted to Rupees 171,19,000. The Board consider this somewhat too sanguine and that Rupees 6,00,000 can be fairly assumed as the probable result of the suppression of the manufacture of earth-salt.

20. The above calculations bring the estimate of revenue for 1879-80 to Rupees 150,64,000, as shown below :—

	Indian Maunds.	Price at Rs. 2-11-0 per Maund.
		RS.
Actual sales in 1875-76	5,847,100	157,14,000
Deduct estimated—		
1. Decrease in the sales of Ganjam	157,577	4,23,500
2. Decrease on account of decrease in population in consequence of famine	268,966	7,22,800
Total ...	426,543	11,46,300
Remainder		145,67,700
Add for increased sales in consequence of the suppression of the manufacture of earth-salt in Cuddapah, Kurnool, and Bellary ...		6,00,000
Total ...		151,67,700

21. The Board propose to adopt 152 lakhs as the estimate under Home and Inland consumption for 1879-80, which is also the estimate proposed by the Salt Commissioner.

Item 2.—The quantity of Government reserve salt, estimated to be sold in 1879-80 in Malabar and South Canara, is 495,000 maunds, and the value estimated to be realized is Rupees 13,50,000. This estimate calls for no remark.

South Canara	200,000
Malabar	295,000
Total ...	495,000

Item 3.—Mr. Bliss expresses a doubt whether the estimate under this head can be realized, but states that he has allowed it to stand as the present regulations render it practically impossible to export salt from the Presidency otherwise than to Bengal, and as it obviously makes no difference to the imperial revenues whether the duty is paid here or at Calcutta. The Board do not follow Mr. Bliss' reason for retaining the estimate. Looking to the quantities actually exported in 1876-77 and 1877-78, and having regard to the fact that under the present rules full duty has to be paid before the salt is exported, the Board do not think it safe to reckon upon the exportation of so much as 112,200 maunds, with a revenue of Rupees 3,01,540. The estimate will be reduced to Rupees 1,50,000.

Exports by Sea.

	IN. MDS.
1873-74	283,296
1874-75	702,482
1875-76	772,091
1876-77	294,840
1877-78	183,120
1879-80 (Estimate)	1,12,200

Item 4.—Customs duty on salt is realized chiefly in the Districts of South Canara and Malabar. The estimate for 1879-80 is less than the actuals of 1877-78 by Rupees 87,210, which is owing to the intended sale of a large quantity of Government reserve salt in the two districts above mentioned. The Commissioner's estimate is accepted.

Item 7.—This item may be struck out, as the manufacture of earth-salt will be discontinued under G.O., dated 19th October 1878, No. 1,691.

22. The total estimate as revised by the Board is Rupees 169,54,440, or Rupees 170 lakhs in round numbers. This is in excess of the current year's estimate by Rupees 15,00,000, of which Rupees 6,68,000 are due to the sale of Government reserve salt in South Canara and Malabar. Leaving out of the calculation this sum, as Bombay imported salt which pays no duty here will be *pro tanto* displaced, the revenue estimated by the Board is in excess of the current year's estimate by Rupees 8,32,000. This the Board do not regard as too sanguine, considering the improvement in the state of the country and the steps which are being taken to reform the administration.

23. STAMPS.—The sanctioned estimate for the current year is Rupees 51,13,000. The collections from 1st April to 31st October 1878 have been Rupees 29,51,500, and assuming the collections in the next five months to reach the same figure as in the corresponding period of 1877-78, the regular estimate for 1878-79 will amount to Rupees 49,62,200. The Collectors, however, estimate the probable collections of 1878-79 at Rupees 50,53,000 which will be reduced to Rupees 49,62,000. The Collectors' estimate for 1879-80 is Rupees 50,54,980. This estimate also appears slightly high, and will be reduced to Rupees 50,00,000.

Years.	First seven Months.	Last five Months.	Total.
	RS.	RS.	RS.
1873-74 ...	26,99,200	20,15,300	47,14,500
1874-75 ...	28,81,700	20,46,600	49,28,300
1875-76 ...	28,57,600	21,61,200	50,18,800
1876-77 ...	29,21,800	20,67,700	49,89,500
1877-78 ...	28,81,600	20,10,700	48,92,300
1878-79 ...	29,51,500	*21,01,500	50,53,000

* Estimate.

24. The details of the several Districts are shown below :—

Districts.	Average of five years ending 1875-76.	Actuals of 1876-77.	Actuals of 1877-78.	Collectors' Regular Estimate for 1878-79.	Board's Regular Estimate based upon seven months collections of 1878-79 and five months of 1877-78.	Collectors' Estimate for 1879-80.	Board's Estimate for 1879-80.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	87,000	1,01,000	1,25,000	1,20,700	1,33,200	1,20,720	1,32,000
Vizagapatam	1,59,000	1,60,000	1,76,000	1,75,500	1,79,700	1,75,500	1,80,000
Godavari	2,51,000	2,77,000	2,93,000	2,90,000	3,03,700	2,77,000	3,04,000
Kistna	1,60,000	1,61,000	1,62,000	1,66,000	1,84,200	1,66,000	1,84,000
Nellore	1,31,000	1,21,000	1,36,000	1,45,900	1,40,900	1,46,400	1,41,000
Cuddapah	1,84,000	1,67,000	1,44,000	1,51,000	1,07,600	1,39,700	1,03,000
Bellary	1,91,000	1,74,000	1,66,000	2,15,000	1,32,200	2,28,300	1,66,000
Kurnool	1,03,000	54,000	76,000	1,03,000	98,900	1,04,100	1,03,000
Madras	3,01,000	3,52,000	3,28,000	3,35,000	3,43,400	3,35,000	3,43,000
Chingleput	88,000	95,000	91,000	1,03,400	1,06,300	96,000	1,06,000
North Arcot	1,74,000	1,81,000	1,77,000	1,91,600	1,83,300	1,91,600	1,88,000
South Arcot	1,55,000	1,97,000	1,83,000	1,91,100	1,92,900	1,81,300	1,93,000
Tanjore	5,26,000	5,41,000	5,42,000	5,74,300	5,62,700	5,60,000	5,63,000
Trichinopoly	1,23,000	1,42,000	1,35,000	1,45,800	1,03,700	1,42,700	1,04,000
Madura	3,38,000	3,79,000	3,47,000	3,82,200	3,65,800	3,82,160	3,66,000
Tinnevelly	3,04,000	3,27,000	3,05,000	3,01,200	3,03,200	3,05,000	3,03,000
Coimbatore	1,56,000	1,79,000	1,73,000	1,75,000	1,80,500	1,75,000	1,80,000
Nilgiris	14,000	22,000	26,000	26,100	27,300	21,000	28,000
Salem	1,61,000	1,79,000	1,66,000	1,81,600	1,83,000	1,87,200	1,83,000
South Canara	1,84,000	2,05,000	2,11,000	1,87,800	1,93,700	2,01,500	1,94,000
Malabar	5,89,000	7,29,000	7,24,000	7,39,300	7,43,100	7,24,000	7,43,000
Superintendent of Stamps.	2,14,000	2,15,000	1,99,000	1,66,000	1,93,400	1,53,000	1,93,000
Total ...	45,84,000	49,89,000	48,92,000	50,53,000	49,62,200	50,54,980	50,00,000

25. Subjoined is the usual statement showing in one view the estimates as proposed by Collectors and revised by the Board as compared with the actuals of previous years and sanctioned estimates :—

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Items.	Average Revenue of 5 years ending 1875-76.	Actuals of 1876-77.	Actuals of 1877-78.	Sanctioned Estimate of 1878-79.	Board's Regular Estimate of 1878-79.	Estimates of 1879-80. Local Officers.	Estimates of 1879-80. Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue	454,84,000	329,16,000	349,47,000	470,00,000	500,00,000	475,82,000	470,00,000
Excise on Spirits and Drugs	60,74,000	55,84,000	47,11,000	62,10,000	60,00,000	61,67,000	60,00,000
Assessed Taxes—License Tax	...	...	...	12,00,000	7,95,000	8,20,000	8,56,000
Sea Customs	29,19,000	22,84,000	19,36,000	22,18,000	20,21,000	20,13,000	20,34,000
Land Customs	2,33,000	1,83,000	98,000	1,82,000	1,48,000	1,57,000	1,57,000
Salt	131,47,000	128,95,000	130,39,000	155,00,000	155,00,000	171,19,000	170,00,000
Stamps	45,84,000	49,89,000	48,92,000	51,13,000	49,62,000	50,55,000	50,00,000
Total ...	724,41,000	588,51,000	596,28,000	774,23,000	794,26,000	789,13,000	786,47,000

26. The Board thought it important to have the latest figures upon which to base their estimates, and they have accordingly obtained from Collectors by telegraph reports of the actual collections to the end of October and their latest estimates as to the probable collections of the remaining five months under each major head of Revenue. The estimates now framed are based on the data thus obtained.

27. The usual statement showing the estimated sales of salt in the several Maritime Districts is herewith forwarded.

(A true Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

STATEMENT showing the Estimated Receipts and Sales of Salt in the Districts of the Madras Presidency for 1878-79 and 1879-80.

Districts.	ESTIMATE FOR 1878-79.							
	Quantity in Store on the 31st March 1878.	Quantity likely to be manufactured and brought into Store in 1878-79.	Total of Columns 2 and 3.	Salt likely to be sold during 1878-79.		Probable Wastage.	Total of Columns 5 and 7.	Balance or difference of Columns 4 and 8.
				Quantity.	Value.			
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	109,586	1,562,314	1,671,900	800,000	21,50,000	40,000	840,000	831,900
2. Vizagapatam	15,356	430,000	445,356	223,350	8,82,000	8,850	332,200	113,156
3. Godavari	260,300	440,000	700,300	321,780	8,64,800	14,000	335,780	364,520
4. Kistna	729,475	357,825	1,087,300	372,020	9,99,800	18,750	390,770	696,530
5. Nellore	579,054	589,846	1,168,900	455,070	12,23,000	22,000	477,070	691,830
6. Chingleput	542,525	2,667,975	3,210,500	1,382,700	37,16,000	74,000	1,456,700	1,753,800
7. South Arcot	462,570	402,000	864,570	350,140	9,41,000	18,000	368,140	496,430
8. Tanjore	1,235,533	220,000	1,455,633	600,000	16,08,340	30,000	630,000	825,633
9. Madura	559,542	100,000	659,542	139,750	3,75,570	7,500	147,250	512,292
10. Tinnevelly	1,569,102	450,000	2,019,102	670,000	17,91,700	70,000	740,000	1,279,102
11. Malabar	393,523	...	393,523	153,490	4,43,785	7,510	161,000	232,523
12. South Canara	356,132	...	356,132	5,610	15,835	340	5,950	350,182
Total	6,812,798	7,219,960	14,032,758	5,573,910	149,98,830	310,950	5,884,860	8,147,898
Excise.								
South Canara	...	28,827	28,827	27,386	68,465	1,441	28,827	...
Total	6,812,798	7,248,787	14,061,585	5,601,296	150,67,295	312,391	5,913,687	8,147,898

Statement showing the Estimated Receipts and Sales of Salt in the Districts of the Madras Presidency for 1878-79 and 1879-80—(*Continued*).

Districts.	ESTIMATE FOR 1879-80.						
	Quantity likely to be manufactured and brought into Store in 1879-80.	Total of Columns 9 and 10.	Salt likely to be sold during 1879-80.		Probable Wastage.	Total of Columns 12 and 14.	Balance or difference of Columns 11 and 15.
			Quantity.	Value.			
	10	11	12	13	14	15	16
	IN. MDS.	IN. MDS.	IN. MDS.	RS.	IN. MDS.	IN. MDS.	IN. MDS.
1. Ganjam	1,200,000	2,031,900	800,000	21,50,000	47,500	847,500	1,184,400
2. Vizagapatam	480,000	593,156	335,000	9,00,000	10,450	345,450	247,706
3. Godavari	325,000	689,520	342,300	9,20,000	14,000	356,300	333,220
4. Kistna	425,000	1,121,530	400,000	10,75,000	20,000	420,000	701,530
5. Nellore	446,000	1,137,830	500,000	13,43,750	24,000	524,000	613,830
6. Chingleput	2,400,000	4,153,800	1,536,700	41,30,000	76,850	1,613,550	2,540,250
7. South Arcot	430,450	926,880	378,600	10,17,500	19,000	397,600	529,280
8. Tanjore	1,092,000	1,917,633	632,540	17,00,000	40,000	672,540	1,245,093
9. Madura	55,000	567,292	140,000	3,76,250	7,000	147,000	420,292
10. Tinnevelly	842,000	2,121,102	703,440	18,90,560	40,400	743,840	1,377,262
11. Malabar	...	232,523	200,000	5,50,000	10,000	210,000	22,523
12. South Canara	...	350,182	295,000	8,00,000	15,182	310,182	40,000
Total	7,695,450	15,843,348	6,263,580	168,53,060	324,382	6,587,962	9,255,386
Excise.							
South Canara	50,000	50,000	28,000	70,000	2,000	30,000	20,000
Total	7,745,450	15,893,348	6,291,580	169,23,060	326,382	6,617,962	9,275,386

2055. 1/7.

No. 247. ORDER THEREON, 21st December 1878, No. 2,055.

General.

THE Budget Estimate of Imperial Revenues for 1879-80 received with the above Proceedings is passed with the following remarks.

2. *Land Revenue.*—The Board fix the regular estimate for the current year at 5 crores against the sanctioned estimate of 470 lakhs, the Collectors having estimated the receipts at nearly 512 lakhs of Rupees. The modifications made by the Board in the regular estimate relate chiefly to the Godavari, Kistna, North Arcot, South Arcot, and Madura Districts, and are accepted under the circumstances fully explained by them.

3. The probable balance outstanding at the close of the current year exceeds the normal balance by about 50 lakhs, of which the Board estimate that 15 lakhs will be realized next year, a great portion of the residue being generally irrecoverable in consequence of the impoverished condition of the ryots. Adding to this the average collections (455 lakhs approximately) of five years ending 1875-76, which sum is taken as the normal revenue, the estimate for next year comes, according to the Board, to 470 lakhs against the standard revenue of 449½ lakhs as estimated by Sir John Strachey for one year. The Board's estimate is fair and will be adopted in preference to the Collectors, which amounts to Rs. 4,75,82,000. The uneven distribution of the north-east monsoon rains, and consequent somewhat unfavorable circumstances of the current season in some districts, coupled with the already distressed condition of the ryots in the districts affected by famine, justify the reduction which the Board have made.

4. The loss of land revenue by reason of the famine is fairly set down by the Board at about 149⅓ lakhs of Rupees as shown below :—

	Rs.
Total standard revenue according to Sir J. Strachey for four years, from 1876-77 to 1879-80	17,98,00,000
Actual and estimated collections during the same period	16,48,70,000
Loss ...	1,49,30,000

5. *Excise on Spirits and Drugs.*—The sanctioned estimate for the current year is Rs. 62,10,000, but the Board, having regard to the actual collections up to 31st October last and the fact that further remissions of excess demand above duty on actual issues to the extent of between 2 and 3 lakhs will have to be made to the renters on the excise system under G.O., 28th October 1878, No. 1,735, fix the regular estimate at 60 lakhs. The settled demand for next year, including the estimate for the town of Madras, aggregates Rs. 60,84,000. Adding to it the probable amount of arrear (Rs. 15,23,000) outstanding at the end of the current year, the realizable demand for 1879-80 comes to Rs. 76,07,000, of which according to the Collectors' estimates Rs. 61,66,600 will be collected and according to the Board 66 lakhs. The latter assume that the collections in the excise districts may, as the condition of the country improves, exceed the guaranteed *minimum*, which alone is included in the demand. The expectation that the whole of the current demand in addition to a portion of the arrear will be realized within the year is however over-sanguine, and the Board's estimate is in excess of the average* collections (60¾ lakhs) of five years ending 1875-76 by 5¼ lakhs and of the highest year's by Rs. 2,61,000. The Government consider that 64 lakhs is as much as can be safely estimated for the year, and accordingly reduce the Board's estimate to that amount.

	Rs.
* 1871-72	57,09,000
1872-73	61,69,000
1873-74	60,99,000
1874-75	60,59,000
1875-76	63,39,000
Total ...	3,03,75,000
Average ...	60,75,000
Actual, 1877-78 ...	47,11,000

2055/8

6. *Assessed Taxes.*—The Board's estimate under this head amounts to Rs. 8,56,000 against Rs. 8,19,700 estimated by Collectors. The Board's modifications are reasonable, and their estimate is accepted in consideration of the recent introduction of the tax and of the fact that time is necessary to enable the country to recover from the effects of the famine that has pauperised it during the last two years.

7. *Land and Sea Customs.*—The Board's estimates under these heads which do not materially differ from those of the Collectors', or in some points from the regular estimates based on the actuals of the first seven months and the estimate for the last five months of the current year, are fair, and are passed. The alterations which the Board have made under Sea Customs in respect of the estimates for South Arcot and Tanjore are approved under the circumstances explained in paragraph 14. The estimate for 1879-80 falls short of the sanctioned estimate for the current year by Rs. 1,84,100, but is fair compared with the actuals of 1877-78, which were only Rs. 19,35,600.

	Sea Customs. Rs.	Land Customs. Rs.
Actuals, 1877-78 ...	19,35,600	97,900
Sanctioned estimate, 1878-79	22,18,000	1,82,000
Regular estimate, 1878-79	20,20,700	1,47,920
Collector's estimate, 1879-80	20,13,400	1,56,550
Board's estimate, 1879-80	20,33,900	1,57,000

8. *Salt.*—The sanctioned estimate for the current year is 155 lakhs of Rupees, which the Commissioner of Salt Revenue adopts as the regular estimate for the year. The Board calculate the current year's possible receipts at Rs. 156,67,500, but accept Mr. Bliss's lower estimate "looking to the probability that the sales in the months of October to March 1878-79 will not equal those in the corresponding period of 1877-78 in consequence of the enhanced price and the effects of the past famine, and that the estimate under exports will not be realized." The regular estimate will be retained at 155 lakhs.

9. The Salt Commissioner's forecast for the ensuing year amounts to Rs. 1,71,19,000, or Rs. 16,19,000 in excess of the sanctioned estimate for the current year, but the Board reduce it to 170 lakhs as particularized below :—

Items.	Commissioner's Estimate. Rs.	Board's Estimate. Rs.	Difference. Rs.
1. Sale proceeds of salt for Home and Inland consumption.	152,01,520	152,00,000	— 1,520
2. Sale proceeds of salt held in reserve in South Canara and Malabar.	13,50,000	13,50,000	...
3. Salt for export by sea	3,01,540	1,50,000	— 1,51,540
4. Customs duty on salt imported on private account.	1,50,490	1,50,490	...
5. Duty on earth salt in Cuddapah, Bellary, and Kurnool.	11,500	...	— 11,500
6. Other items	1,03,950	1,03,950	...
	171,19,000	169,54,440 or 170 lakhs in round numbers.	— 1,64,560

10. The Board have carefully weighed the circumstances which are likely to affect the estimate under the first head for next year, and these need no recapitulation. They have adopted the Commissioner's estimates under the 2nd, 4th, and 6th heads. These estimates are approved and passed. The Board have reduced the Commissioner's estimate under the 3rd head and have altogether struck out the

5th. The latter decision is in accordance with that of the Government of India conveyed in their letter, dated 13th May 1878, No. 125 (Salt), and the former is based on the consideration that the export trade in salt diminished considerably during the years 1876-77 and 1877-78, and that the present regulations have a tendency to cause a further diminution in the salt export trade of this Presidency. Mr. Bliss himself seems to have doubted whether his estimate, which is double the Board's, could be realized, and the Government accept the latter estimate.

G.O., 19th October 1878, No. 1,691, R.D.

11. The total estimate exceeds that of the current year by 15 lakhs, of which Rs. 6,68,000 may be ascribed to the sale of Government reserve stock in South Canara and Malabar, and the rest to the improved condition of the country and the reforms taking place in the salt administration.

12. *Stamps.*—The Collectors' regular estimate for 1878-79 and budget estimate for 1879-80 are respectively Rs. 50,53,000 and Rs. 50,54,980, and the Board reduce the estimates to Rs. 49,62,000 and Rs. 50,00,000 respectively, the sanctioned estimate for the current year being Rs. 51,13,000. The Board's estimate for 1879-80 is generally based on the regular estimate and is accepted.

13. The estimated receipts under all heads for 1879-80 as adopted by Government are—

	Rs.
Land Revenue	470,00,000
Excise on Spirits and Drugs	64,00,000
Assessed Taxes—License-tax	8,56,000
Sea Customs	20,34,000
Land Customs	1,57,000
Salt	170,00,000
Stamps	50,00,000
Total ...	784,47,000

(True Extract.)

(Signed) H. S. THOMAS,
Acting Secretary to Government.

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

Exd. J. W. Fischer.

Govt. of {1878} Madras.

REVENUE.

To

THE ACCOUNTANT-GENERAL,

&c., &c., &c.

Dated December 21st.

Printed January 8th, 1879.

Read.

Encl.

G.O., 21st December 1878, No. 2,955.

DECEMBER.

Nos. 246-247.

Budget Estimate of Imperial Revenues.—Passing, with remarks, the — for 1879-80 submitted by the Board of Revenue.

Revenue Department

No 2055

Proceedings of the Madras Government

Under date the 21 December 1878

Read the following Proceedings of the Board of Revenue dated 5th Decr. 1878 No. 3252.

The Budget estimate of Imperial Revenues for 1879-80 received with the above Proceedings is forwarded with the following remarks.

2 Land Revenue. The Board fix the regular estimate for the current year at 5 crores against the sanctioned estimate of 4 70 crores lakhs, the Collectors having estimated the receipts at nearly 5 1/2 lakhs of rupees. The modifications made by the Board in the regular estimate relate chiefly

to

to Godavari, Kistna, North Arcot, South Arcot and Madura were accepted under the circumstances fully explained by the Board.

3 The probable balance outstanding at the close of the current year exceeds the normal balance by about 50 lakhs, of which the Board estimate 15 lakhs will be realized next year, a great portion of the residue being generally irrecoverable in consequence of the impoverished condition of the ryots. Adding to this the average collections (455 lakhs approximately) of five years ending 1875-76 which is rather on the normal revenue, the estimate for next year comes, according to the Board, to 470 lakhs against the standard revenue of 449⅓ lakhs as estimated by Sir John Strachey for

for one year. The Board's estimate is fair and will be adopted in preference to the Collectors' which amounts to Rs. 475,82,000. The unequal distribution of the N.E. monsoon rains and the consequent unfavourable circumstances of the current season in some districts coupled with the already distressed conditions of the ryots in the districts affected by famine justify the reduction which the Board have made.

The Lopsy Land Revenue by [illegible] of the famine is fairly set down by the Board at about 449⅓ lakhs of rupees as shown below.

Total standard Revenue according to Sir J. Strachey for four years from 1876-77 to 1879-80.	Rs. 17,98,00,000
Actual and Estimated collections during the same period.	16,48,70,000
Lop	149,30,000

5. Excise on Spirits and Drugs.

The sanctioned estimate for the current

current year is Rs 62,10,000, but the Board, having regard to the actual collections up to 31st October last and the fact that further ~~payments~~ remissions to the extent of between 2 and 3 lakhs will have to be made to ~~the~~ renters ~~of Chingleput, Arcot and South Arcot and therefore by in accordance with the decision contained in~~ under G.O. 28th October 1878 No. 1735 fix the regular estimate at 60 lakhs. The settled demand for next year including the estimate for the town of Madras, aggregates Rs. 60,84,000. Adding to it the probable amount of arrear (Rs. 15,23,000) outstanding at the end of the current year, the realizable demand for 1879/80 comes to Rs. 76,07,000 of which according to the Collector's estimate Rs. 61,66,600 will be collected and according to the Board 66 lakhs. The latter assume that the collections in the excise districts may, as the

Condition

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condition of the country improves exceed the guaranteed minimum which alone is included in the demand. However the expectation that the whole of the current demand in addition to a portion of the arrear will be realized within the year is oversanguine, and the Board's estimate is in excess of the average collections ($60\frac{3}{4}$ lakhs) of five years ending 1875-76 by $5\frac{1}{4}$ lakhs and of the highest year's by Rs 2,61,000. The Government consider that 64 lakhs is as much as can be safely estimated for the year and

1871-72	57,09,000
1872-73	61,69,000
1873-74	60,99,000
1874-75	60,59,000
1875-76	63,39,000
Total	303,75,000
Average	60,75,000
Actual 1877-78	47,11,000

and accordingly reduces the Board's estimate to that figure

6. Assessed taxes - The Board's estimate under this head amounts to Rs 8,56,000 against Rs 8,19,700 estimated by Collectors. The Board's modifications are ~~unsafe~~ fair and ~~will be~~ accepted.

7. Land and Sea Customs. The Board's estimates under these heads which do not materially differ from those of the Collectors or in some respects from the regular estimates based on the actuals of the first seven months and the estimate of the last five months of the current year are fair and are passed. The alterations which the Board have made under the customs in respect of the Estimates for South Arcot and Tanjore are approved in the circumstances explained in paragraph 14. The estimate for 1879-80 falls short of the sanctioned estimate for the current year by Rs. 1,84,100, but is fair - compared with the actuals of 1877-78 which come to only Rs. 19,35,600.

	Sea Customs.	Land Customs.
Actuals 1877-78	19,35,600	97,900
Sanctioned Estimate 1878-79	22,18,000	1,82,000
Regular Estimate 1878-79	20,20,700	1,47,920
Collectors' Estimate 1879-80	20,13,400	1,66,580
Board's Estimate 1879-80	20,33,900	1,57,000

8. Salt. The sanctioned estimate for the current year is

is 155 lakhs of rupees, which the Commissioner of Salt Revs. adopts as the Regular Estimate for the year - The Board estimate the current years possible receipts at Rs 156,67,500 but accept Mr Blias's lower smaller estimate "looking to the probability that the sales in the months of October to March 1878-79 will not equal those in the corresponding period of 1877-78 in consequence of the enhanced prices and the effects of the past famine and that the estimate under exports will not be realized." The Regular Estimate will be retained at 155 lakhs.

9. The Salt Commissioner's forecast for the ensuing year

amount Rs 9,55,5

year aggregates Rs 171,19,000 or Rs 16,19,000 in excess of the sanctioned estimate for the current year, but the Board reduce it to 170 lakhs as particularized below.

Items	Commissioner's Estimate	Board's Estimate	Difference
1. Sale proceeds of Salt for Home and Inland Consumption	152,01,520	152,00,000	— 1520
2. Sale proceeds of Salt held in reserve in South Canara and Malabar	13,50,000	13,50,000	"
3. Salt for export by sea	3,01,540	1,50,000	— 1,51,540
4. Customs duty on Salt imported on private account	1,50,490	1,50,490	"
5. Duty on Earth Salt in Cuddapah, Bellary and Kurnool	11,500	"	— 11,500
6. Other items	1,03,950	1,03,950	"
	171,19,000	169,54,440 or 170 lakhs in round numbers.	— 164560

10. The Board have carefully weighed the circumstances which are likely

likely to affect the esti-
-mate under the first
head for next year and
which need no recapitu-
-lation, and they have
adopted the Commissioner's
Estimates under the 2d, 4th
and 6th heads. These
estimates are approved
and passed. The Board
have reduced the Com-
-missioner's Estimate under
the 3rd head and have
altogether struck out the
fifth. The latter is in
accordance with the de-
-cision of the Govt of India

conveyed

conveyed in their letter dated
13 May 1878 No. 125 (Salt)
and the former is based
on the consideration that
the export trade in Salt
diminished considerably
during the years 1876/77
and 1877/78 and that
the present regulations have
a tendency to cause a
further diminution in the
Salt export trade of this
Presidency. Mr. Bliss
himself seems to have
doubted whether his estimate
which is double the Board's
could
can be realized and the Govt.
accept the latter
estimate, which is moderate.
The total estimate

exceed

exceeds that of the current year by 15 Lakhs of which Rupees has been absorbed Rs. 6,68,000 ~~are due~~ to the sale of Government reserve stock in South Canara and Malabar & the rest to the improved condition of the country and the reforms taking place in the Salt administration

12. Stamps. The Collector's regular estimate for 1878/79 and the Budget Estimate for 1879/80 are respectively Rs. 50,53,000 and Rs. 50,54,980 and the Board reduce the estimate to Rs. 49,62,000 & Rs. 50,00,000 respectively, the sanctioned

estimate

225
15

estimate for the current year being Rs. 51,13,000.

The Board's estimate for 1879/80 is generally based on the Regular Estimate and is ~~unaltered~~ adopted.

13. The estimated receipts under all heads for 1879/80, ~~with the modification made by~~ as adopted by the Govt ~~in the case of~~ Excise on Spirits & Drugs, are

	Rupees
Land Revenue	470,00,000
Excise on Spirits & Drugs	64,00,000
Assessed Taxes - Income Tax	8,56,000
Sea Customs	20,34,000
Land Customs	1,57,000
Salt	170,00,000
Stamps	50,00,000
	Rs. 784,47,000

The Canara Collector's estimate for current year is 774,27,000. By cutting down Land Rev. estimate for next year by Rs. 1,00,000 as entered above & adding the same to Salt, the total comes to 774,47,000 just equal to current year's total as above.

I would not cut down Land Rev. see remark above

Jenkins

Ind. Comm. Sub. Accountant General Dy. Secretaries 11/17 Dec. Dy. 21 Jan. 14. The Odd. Sub. Dy. Sec. Dy. 11 Jan. 15 The Financial Dept.

Scott

Hall

No. 3,252.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th December 1878.

THE Board resolve to submit to Government the Imperial Budget Estimate of Receipts for 1879-80 with the following explanatory observations.

2. LAND REVENUE.—The sanctioned estimate for the current year is Rupees 470,00,000, but in consequence of the large arrear outstanding at the commencement of the year, the probable collections are estimated by Collectors at Rupees 511,68,000.

3. The collections of the first seven months and the last five months of each year from 1871-72 are shown in the margin, from which it will be seen that compared with the actuals of the corresponding period in 1875-76 which was a tolerably good year, there is already an increase of Rupees 32,24,000 in the collections of the first seven months of the current year. Supposing that the collections of the remaining five months reach the same amount as in the corresponding period of 1875-76, the total collections will amount to Rupees 486,32,000. But a larger sum ought to be collected as the amount of the arrear still outstanding far exceeds that on the 1st of November 1875, as will be seen from the available figures noted in the margin.† Considering, however, that the recent famine has considerably reduced the condition of the ryots, and that it will be some time before they completely recover from its effects, the Board do not think it will be possible to collect on the whole more than Rupees 500,00,000 in 1878-79. The subjoined statement shows in one view the estimated collections in each district, the average collections of five years ending 1875-76, the actuals of the past seven months of the current year and the

Years.	First seven Months.	Last five Months.
	RS.	RS.
1871-72	206,25,000	237,29,000
1872-73	209,12,000	259,73,000
1873-74	192,52,000	252,13,000
1874-75	189,35,000	273,86,000
1875-76	188,37,000	265,71,000
1876-77	171,28,000	157,88,000
1877-78	123,60,000	225,87,000
1878-79	220,61,000*	291,07,000

* Estimate.

† Approximate amount of arrear outstanding on 1st November 1878... RS. 92,70,000
Arrear on 1st November 1875 ... 29,30,000
Difference .. 63,40,000

last five months of 1875-76, and the approximate amount of the increased arrear outstanding on 1st November 1878 :—

Districts.	Average of five years ending 1875-76.	Collections of the past seven months of the current year and the last five months of 1875-76.	Approximate amount of arrear outstanding on 1st November 1878 in excess of that on 1st November 1875.	Sanctioned Estimate for 1878-79.	Collectors' Regular Estimate for 1878-79.	Board's Regular Estimate for 1878-79.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	11,81,000	11,92,000	+ 13,000	11,85,000	11,47,000	11,47,000
Vizagapatam	14,01,000	13,39,000	— 19,000	13,99,000	14,17,000	14,00,000
Godavari	41,83,000	40,03,000	— 2,69,000	42,24,000	43,00,000	42,25,000
Kistna	39,23,000	38,97,000	+ 1,27,000	40,50,000	42,43,000	41,00,000
Nellore	23,57,000	31,76,000	+ 6,04,000	24,15,000	28,00,000	28,00,000
Cuddapah	19,31,000	21,33,000	+ 1,92,000	23,13,000	22,54,000	22,00,000
Bellary	24,80,000	29,12,000	+10,21,000	26,17,000	32,05,000	32,00,000
Kurnool	14,67,000	17,90,000	+ 2,51,000	17,48,000	19,11,000	18,11,000
Madras	87,000	81,000	— 5,000	76,000	80,000	80,000
Chingleput	16,82,000	15,82,000	+ 13,000	14,69,000	16,00,000	16,00,000
North Arcot	25,80,000	28,42,000	+ 9,04,000	30,19,000	34,08,000	31,52,000
South Arcot	33,12,000	34,03,000	+ 3,45,000	35,55,000	36,72,000	35,20,000
Tanjore	41,61,000	41,35,000	+ 35,000	42,00,000	42,01,000	42,00,000
Trichinopoly	15,34,000	17,37,000	+ 21,000	15,90,000	16,20,000	17,00,000
Madura	24,12,000	27,13,000	+ 7,41,000	25,19,000	31,50,000	28,00,000
Tinnevelly	28,87,000	31,94,000	— 29,000	27,38,000	31,01,000	31,00,000
Coimbatore	25,71,000	30,17,000	+12,39,000	25,16,000	32,75,000	32,75,000
Nilgiri	39,000	52,000	+ 31,000	61,000	65,000	65,000
Salem	22,11,000	25,56,000	+19,81,000	26,17,000	27,39,000	27,00,000
South Canara	12,54,000	12,79,000	+ 1,000	12,95,000	13,84,000	12,75,000
Malabar	18,31,000	15,69,000	— 75,000	18,50,000	18,50,000	18,50,000
Total ..	454,84,000	486,32,000	+63,42,000	479,00,000	511,68,000	500,00,000

4. From the above it will be seen that the Board have accepted without material alterations Collectors' estimates in all the districts except in Godavari, Kistna, North Arcot, South Arcot, and Madura. In the Godavari there is no reason whatever for estimating more than the budget provision, and in Kistna the arrear is not large enough to justify an increase over the sanctioned estimate. In North Arcot and South Arcot the Board do not think it will be possible to collect more than about one-third of the increased arrear outstanding in addition to the average collections. In Madura the collection of a large portion of the arrear, amounting to about 3½ lakhs of rupees belonging to the Ramnad Zemindari, has been postponed and the arrear (Rupees 2,29,000) due by the Shivaganga Zemindar has been ordered to be collected by instalments, some of which do not fall due till next year. It is not therefore likely that more than 28 lakhs will be collected. On the whole the Board consider that five crores is as much as can be safely estimated for the year.

5. For 1879-80 the Collectors' estimate amounts to Rupees 475,82,000. Supposing the estimate framed by the Board for the current year to be realized, the outstanding balance that will remain at the end of the current year to be collected in 1879-80 in excess of the usual amount will be about 50 lakhs of rupees. The Board anticipate that a considerable portion of this sum will have to be eventually written off as irrecoverable, and that it will not be possible to collect more than 15 lakhs of that sum in 1879-80. Adding this amount to the average collections of five years ending 1875-76 the total comes to 470 lakhs of rupees, which the Board propose

to adopt as the estimate. The subjoined statement shows the estimate for each district :—

Districts.	Average Collections of five years ending 1875-76.	Probable Arrear outstanding on 1st April 1879 in excess of that on 1st April 1876.	Collectors' Estimate for 1879-80.	Board's Estimate for 1879-80.
	Rs.	Rs.	Rs.	Rs.
Ganjam	11,81,000	+ 57,900	11,47,000	11,47,000
Vizagapatam	14,01,000	— 71,400	13,96,000	13,96,000
Godavari	41,83,000	— 4,81,900	42,00,000	42,00,000
Kistna	39,23,000	— 75,900	41,63,000	41,00,000
Nellore	23,57,000	+10,69,900	27,50,000	27,00,000
Cuddapah	19,31,000	+ 1,25,100	17,62,000	18,00,000
Bellary	24,80,000	+ 7,32,800	25,00,000	25,00,000
Kurnool	14,67,000	+ 4,28,900	17,67,000	17,00,000
Madras	87,000	— 3,600	80,000	80,000
Chingleput	16,82,000	— 4,700	16,50,000	16,00,000
North Arcot	25,80,000	+ 5,93,500	27,67,000	27,67,000
South Arcot	33,12,000	+ 2,28,000	33,00,000	33,00,000
Tanjore	41,61,000	— 29,900	42,00,000	41,50,000
Trichinopoly	15,34,000	+ 58,400	15,90,000	15,50,000
Madura	24,12,000	+ 6,84,100	25,34,000	25,34,000
Tinnevelly	28,87,000	+ 74,300	28,50,000	28,50,000
Coimbatore	25,71,000	+ 9,80,800	32,30,000	30,00,000
Nilgiri	39,000	+ 17,900	70,000	70,000
Salem	22,11,000	+ 9,40,500	24,95,000	24,95,000
South Canara	12,54,000	+ 4,600	12,81,000	12,50,000
Malabar	18,31,000	— 3,55,600	18,50,000	18,11,000
Total	454,84,000	+49,74,600	475,82,000	470,00,000

6. If the above estimates be realized the loss of Land Revenue on account of the famine will be Rupees 149,30,000 as shown below :—

	Rs.	Rs.
Standard Revenue as estimated by Sir John Strachey for one year	449,50,000	
Total for four years from 1876-77 to 1879-80		17,98,00,000
Deduct actual collections of 1876-77	329,20,000	
Do. do. of 1877-78	349,50,000	
Estimate for 1878-79	500,00,000	
Do. for 1879-80	470,00,000	
		16,48,70,000
Loss		149,30,000

7. Excise on Spirits and Drugs.—The sanctioned estimate for the current year is Rupees 62,10,000 and probable collections are estimated by Collectors at Rupees 66,10,300, but considering the actuals up to the 31st October which amount only to Rupees 30,91,400, and the fact that the decision in G. O., dated the 28th October 1878, No. 1,735, will lead to a further remission of between two and three lakhs,

Districts.	Regular Estimate.	Sanctioned Estimate.	Districts.	Regular Estimate.	Sanctioned Estimate.
	Rs.	Rs.		Rs.	Rs.
1. Ganjam	90,800	89,900	13. Tanjore	4,09,900	4,09,500
2. Vizagapatam	1,79,800	1,79,800	14. Trichinopoly	1,84,600	1,49,800
3. Godavari	3,84,500	2,60,700	15. Madura	2,14,500	2,24,800
4. Kistna	2,30,200	2,57,800	16. Tinnevelly	1,92,300	1,80,800
5. Nellore	90,300	99,900	17. Coimbatore	2,25,600	2,19,300
6. Cuddapah	2,52,200	2,29,800	18. Nilgiri	1,03,900	1,05,900
7. Bellary	7,86,500	7,92,200	19. Salem	2,79,300	3,55,700
8. Kurnool	3,15,800	2,16,800	20. South Canara	1,77,300	1,24,600
9. Madras	10,55,300	11,55,800	21. Malabar	3,25,400	2,57,700
10. Chingleput	2,34,300	2,04,800			
11. North Arcot	3,94,700	3,61,700			
12. South Arcot	3,05,200	2,54,300	Total	66,10,300	62,10,000

which was not taken into account when the Board expressed the opinion recently that their estimate of Rupees 62,10,000 might stand, the Board do not think that more than 60 lakhs are likely to be realized, the Regular Estimate will therefore be taken at that sum. The outstanding balances at the end of the year 1878-79 in excess of the usual arrear are likely to be 11 lakhs of rupees, but the whole of this cannot be collected and a considerable portion of it will have to be eventually written off the accounts.

8. The Collectors' estimates for 1879-80 amount to Rupees 61,66,700. Under the leases granted on 1st July 1878 the demand on account of arrack and toddy exclusive of the revenue of the Town of Madras is Rupees 49,64,000. Adding to this the revenue of Madras taken at the current year's estimate, *i.e.*, Rupees 11,20,000, the total demand amounts to Rupees 60,84,000. But it must be remembered that for the excise districts the sum taken as demand is merely the guaranteed *minimum* revenue, and that as the condition of the country improves, the actual realizations may exceed it. Considering all circumstances, and the probable arrear likely to remain at the end of the current official year which, as already observed, amounts to 15 lakhs, the Board are of opinion that Rupees 66,00,000 may be fairly estimated as the revenue of 1879-80; the details of each district are shown below :—

	Rs.
1873-74 ...	60,99,000
1874-75 ...	62,59,000
1875-76 ...	63,39,000
1876-77 ...	55,84,000
1877-78 ...	47,11,000
1878-79 ...	62,10,000 Sanctioned Estimate.
	60,00,000 Regular Estimate.
1879-80 ...	66,00,000

Districts.	Demand for 1879-80.	Approximate amount of Arrears outstanding on 1st April 1879.	Total Demand of columns 2 and 3.	Estimate for 1879-80.	
				Collectors'	Board's.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	88,000	...	88,000	99,400	90,000
2. Vizagapatam	1,40,000	4,000	1,44,000	1,78,000	1,50,000
3. Godavari	4,27,000	1,72,000	5,99,000	4,28,000	5,20,000
4. Kistna	2,33,000	92,000	3,25,000	2,33,000	2,32,000
5. Nellore	1,17,000	43,000	1,60,000	1,00,300	1,17,000
6. Cuddapah	1,45,000	41,000	1,86,000	1,45,200	1,45,000
7. Bellary	5,79,000	4,02,000	9,81,000	5,71,000	6,78,000
8. Kurnool	1,87,000	1,76,000	3,63,000	1,82,300	2,80,000
9. Madras	11,20,000	...	11,20,000	11,20,000	11,20,000
10. Chingleput	2,74,000	1,30,000	4,04,000	2,74,300	3,70,000
11. North Arcot	2,76,000	19,000	2,95,000	2,72,900	2,73,000
12. South Arcot	3,22,000	61,000	3,83,000	3,22,100	3,50,000
13. Tanjore	4,92,000	...	4,92,000	5,00,000	5,00,000
14. Trichinopoly	1,82,000	41,000	2,23,000	1,76,000	1,80,000
15. Madura	1,94,000	63,000	2,57,000	2,04,200	2,04,000
16. Tinnevelly	1,81,000	28,000	2,09,000	1,81,000	1,80,000
17. Coimbatore	2,60,000	61,000	3,21,000	2,60,100	2,60,000
18. Nilgiri	2,00,000	...	1,00,000	1,10,400	1,00,000
19. Salem	3,03,000	78,000	3,03,000	3,08,300	2,50,000
20. South Canara	1,51,000	1,12,000	2,29,000	1,64,000	2,00,000
21. Malabar	3,13,000		4,25,000	3,46,100	4,00,000
Total ...	60,84,000	15,23,000	76,07,000	61,66,600	66,00,000

9. Deducting the estimated collections from the approximate total demand, the balance amounts to 10 lakhs of Rupees. Of this, about 4 lakhs is the arrear usually left at the end of the year to be collected in the next, and the remainder may have to be written off the accounts as irrecoverable.

10. Assessed Taxes.—The estimates of collections under the License-tax are as follow :—

Districts.	Actual Collections up to 31st October 1878.	Probable Collections afterwards up to 31st March 1879.	Total Estimated collections for 1878-79	Collectors' Estimate for 1879-80.
	Rs.	Rs.	Rs.	Rs.
1. Ganjam	Not given.	Not given.	* 33,000	* 33,000
2. Vizagapatam	15,175	17,825	33,000	33,000
3. Godavari	24,408	35,600	60,008	60,000
4. Kistna	12,648	37,354	50,002	75,000
5. Nellore	2,380	32,620	35,000	35,000
6. Cuddapah	39,101	41,830	80,931	90,000
7. Bellary	12,497	37,503	50,000	50,000
8. Kurnool	14,823	5,177	20,000	20,000
9. Madras	Not given.	Not given.	60,000	72,000
10. Chingleput	1,445	11,355	12,800	16,000
11. North Arcot	16,220	* 13,780	* 30,000	* 30,000
12. South Arcot	4,958	10,000	14,958	15,500
13. Tanjore	16,432	15,000	31,432	40,000
14. Trichinopoly	3,683	20,317	24,000	23,000
15. Madura	19,573	32,427	52,000	52,000
16. Tinnevelly	3,225	21,000	24,225	27,500
17. Coimbatore	9,915	23,885	33,800	28,200
18. Nilgiri	234	6,200	6,434	6,500
19. Salem	10,835	55,180	66,015	46,000
20. South Canara	826	16,700	17,526	17,000
21. Malabar	17,989	42,100	60,089	50,000
Total ...	...	...	7,95,220	8,19,700

* Estimated by the Board, Collectors not having given the figures.

11. It is not clear why the estimate of the Collectors of Trichinopoly, Coimbatore, Salem and Malabar for 1879-80 is lower than for the current year. Their estimates will be raised to the amount of the regular estimates and those of other Collectors accepted. The total estimates thus amount to Rupees 8,56,300, or 8,56,000 in round numbers. The Board presume that the Collectors' estimates are exclusive of the remuneration to be paid to Municipalities for the trouble of collecting the tax, and that they have duly taken into account Refunds in Municipalities.

12. Sea Customs.—The sanctioned estimate for the current year is Rupees 22,18,000 and the Collectors' regular estimate amounts to Rupees 20,18,000. The actuals of past years are marginally noted, but they cannot be taken as a reliable guide as the tariff underwent sundry alterations both in 1875-76 and 1877-78, and the foreign trade languished during the past two years in consequence of the famine. The Board consider that the Collectors' regular estimates may be accepted except in South Arcot, where they have raised the estimate by Rupees 3,000, as it appeared too low, considering the collections up to October which amountedto Rupees 7,900. The Collectors' estimate for 1879-80 is

Years.	Collections in the first seven Months.	Collections in the last five Months.	Total.
	Rs.	Rs.	Rs.
1873-74 ..	17,37,000	14,07,000	31,44,000
1874-75...	16,89,000	12,57,000	29,46,000
1875-76...	16,75,000	11,19,000	27,94,000
1876-77...	14,72,000	8,12,000	22,84,000
1877-78...	9,25,000	10,11,000	19,36,000
1878-79...	11,07,000	†9,11,000	20,18,000

† Estimate.

Rupees 20,13,400. The following table shows the estimates of each district compared with the actuals of 1877-78 :—

Districts.	Actuals of 1877-78.	Sanctioned Estimate of 1878-79.	Regular Estimate of 1878-79.	Collectors' Estimate of 1879-80.	Board's Estimate of 1879-80.
	RS.	RS.	RS.	RS.	RS.
1. Ganjam	2,900	25,000	12,800	12,200	12,200
2. Vizagapatam	15,300	6,800	9,000	9,000	9,000
3. Godavari	13,300	49,700	15,900	15,000	15,000
4. Kistna	1,900	15,000	1,600	2,400	2,400
5. Nellore	500	400	1,500	1,000	1,000
6. Madras	15,07,300	14,94,800	14,94,400	14,94,000	14,94,000
7. South Arcot	3,300	46,000	10,500	52,500	25,000
8. Tanjore	2,01,900	4,03,800	3,14,400	2,66,000	3,14,000
9. Madura	10,400	9,400	8,300	8,800	8,800
10. Tinnevelly	74,200	89,900	66,100	67,000	67,600
11. South Canara	47,800	37,500	45,700	42,500	42,500
12. Malabar	56,800	39,700	40,500	43,000	43,000
Total...	19,35,600	22,18,000	20,20,700	20,13,400	20,33,900

13. The regular estimates in the districts of Ganjam, Godavari, Kistna, South Arcot and Tanjore are low on account of limited exports of food-grains to foreign countries; the decrease in Tinnevelly is owing to the alterations in the tariff after the budget estimate had been prepared.

14. The decrease in the estimate for 1879-80 as compared with the regular estimate is chiefly in Tanjore. The Collector states that the estimate has been framed with reference to the new tariff by which many of the articles formerly dutiable are exempted. This would be a reason for a decrease as compared with the actuals of previous years, but is no ground for estimating less than the regular estimate for the current year, as the last alteration in the tariff took place before the beginning of 1878-79, viz., in March 1878. The Board have, therefore, raised his estimate to Rupees 3,14,000. The Collector of South Arcot states that his estimate of Rs. 52,500 is based on the expectation of a revival of the export trade in paddy and rice, and that if this anticipation is not realized, the receipts are not likely to exceed Rs. 5,000. Considering the regular estimate for the current year, the Board do not think it safe to estimate more than 25,000 Rupees. The estimates of the other Collectors are fair and are accepted.

	Actuals.
	RS.
1873-74	2,19,000
1874-75	2,64,000
1875-76	2,86,000
1876-77	1,83,000
1877-78	98,000

15. Land Customs. — The actuals of 1877-78, the sanctioned and regular estimates for 1878-79 and the estimates for 1879-80 are shown below :—

Districts.	Actuals of 1877-78.	Sanctioned Estimate for 1878-79.	Regular Estimate for 1878-79.	Collectors' Estimate for 1879-80.	Board's Estimate for 1879-80.
	RS.	RS.	RS.	RS.	RS.
Gadavari	300	200	200	300	300
South Arcot	43,400	46,800	46,250	46,250	46,300
Tanjore	48,000	1,30,000	96,370	1,05,000	1,05,400
Malabar	6,200	5,000	5,100	5,000	5,000
Total ...	97,900	1,82,000	1,47,920	1,56,550	1,57,000

16. The decrease in the estimates of Tanjore is stated to be due to the alteration in the Tariff after the budget estimate for 1878-79 was prepared. The estimates are on the whole fair and are accepted.

17. Salt.—The sanctioned estimate for the current year is Rupees 155,00,000 and the probable collections are also estimated by the Salt Commissioner at the same amount. The quantity of salt sold for Home and Inland consumption in all the districts except Malabar and South Canara during the first six and last six months of each of the past four years and during the first six months of the current year are given below :—

Year.	First six months.	Last six months.	Total.
	IN. MDS.	IN. MDS.	IN. MDS.
1874-75	24,99,715	32,67,825	57,67,540
1875-76	26,64,986	31,82,132	58,47,118
1876-77	27,04,924	31,88,047	58,92,971
1877-78	28,15,027	29,93,700	58,08,727
1878-79	24,19,436	...	...

18. Assuming that the quantity to be sold from 1st October 1878 to 31st March 1879 will be the same as in the last six months of 1877-78 the total quantity sold during the whole year will be 5,413,136 Indian maunds yielding a revenue of Rupees 145,47,803. The exports up to the end of September have been 85,170 maunds, the revenue derived therefrom being 29,344 Rupees. But as, in future, full duty will be charged on all salt exported, the Commissioner estimates the revenue under this head at Rupees 1,58,910. If to these two items be added the revenue expected under duty on salt imported on private account which is brought to credit chiefly in South Canara and Malabar and the revenue under the other heads detailed in the margin, the total estimate will amount to Rupees 156,67,534, the Commissioner's estimate is Rupees 1,67,534 less than this sum. Looking to the probability that the sales in the months of October to March 1878-79 will not equal those in the corresponding period of 1877-78 in consequence of the enhanced price and the effects of the past famine and that the estimate under exports will not be realized, the Board agree with the Commissioner that it is not safe to estimate more than 1.5 lakhs and accordingly accept his estimate.

	RS.
Customs duty on salt	3,78,020
Sale proceeds of salt supplied to French Government	9,035
Excise duty on salt in South Canara including receipts from earth-salt licenses in Ceded Districts	81,895
Miscellaneous	37,220
Total ...	5,01,170
Sale proceeds of Government salt in reserve in South Canara and Malabar	4,59,621
	9,60,791

19. For 1879-80 the Commissioner estimates Rupees 171,19,000, or Rupees 16,19,000 in excess of the current year's estimate. The details are as follows :—

Items.	Quantity.	Rate.	Amount.
		RS. A. P.	RS.
1. Sale proceeds of salt for Home and Inland consumption	5,656,380	2 11 0	152,01,520
2. Sale proceeds of salt held in reserve in South Canara and Malabar		...	13,50,000
3. Salt for export by sea	112,200	2 11 0	3,01,540
4. Customs duty on salt imported on private account ...	...	...	1,50,490
5. Sale proceeds of salt supplied to French Government...	...	...	9,040
6. Excise duty on salt in South Canara	...	...	70,000
7. Duty on earth-salt in Cuddapah, Bellary and Kurnool	...	...	11,500
8. Salt sold for curing fish	...	...	3,685
9. Rent of warehouses	...	...	1,400
10. Fines and forfeiture	...	...	19,825
Total ...	...	...	171,19,000

Item. 1. The quantity of salt estimated to be sold for Home and Inland consumption in 1879-80 is 190,738 maunds less than the quantity sold in 1875-76, the year before the famine. The circumstances to be taken into consideration in determining the estimate for 1879-80 are (*a*) the large falling off in sales in Ganjam in consequence of the less advantageous terms on which Ganjam salt has now to compete with the Porree salt in Orissa and with the Bombay salt in the Central Provinces, (*b*) the decrease in the population in consequence of the famine, and (*c*) the probable effect of the recent Order* of Government which directs the immediate suppression of the manufacture of earth-salt in the districts of Cuddapah, Kurnool and Bellary.

	IN. MDS.
1874-75	5,767,500
1875-76	5,847,100
1876-77	5,893,000
1877-78	5,808,700
	RS.
1878-79 (Estimate)	56,56,400

Board's Proceedings, 23rd January 1878, No. 199, paragraph 4.

* G. O., dated 19th October 1878, No. 1,691.

	IN. MDS.
1875-76	337,500
1876-77	322,300
1877-78	481,100
1878-79	300,000
	IN. MDS.
1875-76	957,577
1876-77	1,038,750
1877-78	1,021,000
1878-79 (Estimate)	8,00,000
1879-80 do.	8,00,000

(*a*.) The sales in Ganjam up to 30th September last, compared with the same during the corresponding period in 1875-76, show a decrease of 37,500 Indian maunds, and the sales in the district for the entire year 1878-79 are estimated to be 157,577 maunds less than those in 1875-76. There is no prospect of a revival of the trade in this district and the loss may be considered permanent.

(*b*.) The excess of deaths reported over births in 1876-77 and 1877-78 in all districts except Malabar and South Canara was 1,259,577, and supposing the number of deaths not to be understated, and the population in 1875-76 to be the same as at the time of the census, the loss of population in consequence of famine is 4·6 per cent., and this must necessarily decrease the consumption in much the same proportion or by 268,966 maunds.

	Births.	Deaths.
1876-77	554,907	791,707
1877-78...	3,826,923	1,404,840
Total...	936,970	2,196,547

Population for which Birth and Death Registers are received in all districts except Malabar and South Canara 27,099,291

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(*c*).—It is impossible to estimate the increase of sales which may result from the suppression of the manufacture of earth-salt in the districts of Kurnool, Cuddapah and Bellary. Mr. Bliss in a letter submitted subsequent to the budget, observes that the only doubt he has is whether, if the manufacture of earth-salt in the Ceded Districts and elsewhere is to be rigorously suppressed, his estimated receipts ought not to be put some 10 or 12 lakhs of Rupees higher than his estimate, which amounted to Rupees 171,19,000. The Board consider this somewhat too sanguine and that Rupees 6,00,000 can be fairly assumed as the probable result of the suppression of the manufacture of earth-salt.

20. The above calculations bring the estimate of revenue for 1879-80 to Rupees 150,64,000, as shown below :—

	Indian Maunds.	Price at Rs. 2-11-0 per Maund. RS.
Actual sales in 1875-76	5,847,100	157,14,000
Deduct estimated—		
1. Decrease in the sales of Ganjam	157,577	4,23,500
2. Decrease on account of decrease in population in consequence of famine	268,966	7,22,800
Total ...	426,543	11,46,300
Remainder		145,67,700
Add for increased sales in consequence of the suppression of the manufacture of earth-salt in Cuddapah, Kurnool, and Bellary ...		6,00,000
Total ...		151,67,700

21. The Board propose to adopt 152 lakhs as the estimate under Home and Inland consumption for 1879-80, which is also the estimate proposed by the Salt Commissioner.

South Canara	200,000
Malabar	295,000
Total ...	495,000

Item 2.—The quantity of Government reserve salt, estimated to be sold in 1879-80 in Malabar and South Canara, is 495,000 maunds, and the value estimated to be realized is Rupees 13,50,000. This estimate calls for no remark.

Item 3.—Mr. Bliss expresses a doubt whether the estimate under this head can be realized, but states that he has allowed it to stand as the present regulations render it practically impossible to export salt from the Presidency otherwise than to Bengal, and as it obviously makes no difference to the imperial revenues whether the duty is paid here or at Calcutta. The Board do not follow Mr. Bliss' reason for retaining the estimate. Looking to the quantities actually exported in 1876-77 and 1877-78, and having regard to the fact that under the present rules full duty has to be paid before the salt is exported, the Board do not think it safe to reckon upon the exportation of so much as 112,200 maunds, with a revenue of Rupees 3,01,540. The estimate will be reduced to Rupees 1,50,000.

Exports by Sea.

	IN. MDS.
1873-74	283,296
1874-75	702,482
1875-76	772,091
1876-77	294,840
1877-78	183,120
1879-80 (Estimate)	1,12,200

Item 4.—Customs duty on salt is realized chiefly in the Districts of South Canara and Malabar. The estimate for 1879-80 is less than the actuals of 1877-78 by Rupees 87,210, which is owing to the intended sale of a large quantity of Government reserve salt in the two districts above mentioned. The Commissioner's estimate is accepted.

Item 7.—This item may be struck out, as the manufacture of earth-salt will be discontinued under G.O., dated 19th October 1878, No. 1,691.

22. The total estimate as revised by the Board is Rupees 169,54,440, or Rupees 170 lakhs in round numbers. This is in excess of the current year's estimate by Rupees 15,00,000, of which Rupees 6,68,000 are due to the sale of Government reserve salt in South Canara and Malabar. Leaving out of the calculation this sum, as Bombay imported salt which pays no duty here will be *pro tanto* displaced, the revenue estimated by the Board is in excess of the current year's estimate by Rupees 8,32,000. This the Board do not regard as too sanguine, considering the improvement in the state of the country and the steps which are being taken to reform the administration.

23. Stamps.—The sanctioned estimate for the current year is Rupees 51,13,000. The collections from 1st April to 31st October 1878 have been Rupees 29,51,500, and assuming the collections in the next five months to reach the same figure as in the corresponding period of 1877-78, the regular estimate for 1878-79 will amount to Rupees 49,62,200. The Collectors, however, estimate the probable collections of 1878-79 at Rupees 50,53,000 which will be reduced to Rupees 49,62,000. The Collectors' estimate for 1879-80 is Rupees 50,54,980. This estimate also appears slightly high, and will be reduced to Rupees 50,00,000.

Years.	First seven Months.	Last five Months.	Total.
	Rs.	Rs.	Rs.
1873-74 ...	26,99,200	20,15,300	47,14,500
1874-75 ...	28,81,700	20,46,600	49,28,300
1875-76 ...	28,57,600	21,61,200	50,18,800
1876-77 ...	29,21,800	20,67,700	49,89,500
1877-78 ...	28,81,600	20,10,700	48,92,300
1878-79 ...	29,51,500	*21,01,500	50,53,000

* Estimate.

24. The details of the several Districts are shown below:—

Districts.	Average of five years ending 1875-76.	Actuals of 1876-77.	Actuals of 1877-78.	Collectors' Regular estimate for 1878-79.	Board's Regular Estimate based upon seven months collections of 1878-79 and five months of 1877-78.	Collectors' Estimate for 1879-80.	Board's Estimate for 1879-80.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	87,000	1,01,000	1,25,000	1,20,700	1,32,300	1,20,730	1,32,000
Vizagapatam	1,59,000	1,60,000	1,76,000	1,75,500	1,79,700	1,75,500	1,80,000
Godavari	2,51,000	2,77,000	2,93,000	2,90,000	3,03,700	2,77,000	3,04,000
Kistna	1,60,000	1,61,000	1,62,000	1,66,000	1,84,300	1,66,000	1,84,000
Nellore	1,31,000	1,21,000	1,36,000	1,45,950	1,40,900	1,46,400	1,41,000
Cuddapah	1,84,000	1,67,000	1,44,000	1,51,000	1,07,600	1,80,700	1,08,000
Bellary	1,91,000	1,74,000	1,56,000	2,15,000	1,32,200	2,28,300	1,66,000
Kurnool	1,03,000	84,000	76,000	1,03,000	98,900	1,04,100	1,03,000
Madras	3,01,000	3,62,000	3,28,000	3,26,000	3,43,400	3,55,050	3,43,200
Chingleput...	88,000	96,000	91,000	1,03,400	1,06,300	96,000	1,06,000
North Arcot	1,74,000	1,81,000	1,77,000	1,91,600	1,83,200	1,94,600	1,83,000
South Arcot	1,55,000	1,97,000	1,83,000	1,91,100	1,92,900	1,81,300	1,93,000
Tanjore	5,26,000	5,41,000	5,49,000	5,74,800	5,62,700	5,60,000	5,63,000
Trichinopoly	1,23,000	1,42,000	1,35,000	1,45,800	1,93,700	1,43,700	1,94,000
Madura	3,38,000	3,79,000	3,47,000	3,82,200	3,65,800	3,82,150	3,66,000
Tinnevelly	3,04,000	3,27,000	3,05,000	3,01,200	3,03,200	3,05,000	3,04,000
Coimbatore	1,56,000	1,79,000	1,73,000	1,75,000	1,80,500	1,75,000	1,80,000
Nilgiris	14,000	22,000	26,000	26,100	27,800	21,000	28,000
Salem	1,61,000	1,79,000	1,66,000	1,81,400	1,83,000	1,87,200	1,83,000
South Canara	1,84,000	2,05,000	2,11,000	1,87,800	1,93,700	2,01,300	1,94,000
Malabar	5,89,000	7,29,000	7,24,000	7,50,200	7,43,100	7,24,000	7,43,000
Superintendent of Stamps	2,14,000	2,15,000	1,99,000	1,60,000	1,93,400	1,53,000	1,93,000
Total ...	45,84,000	49,89,000	48,92,000	50,53,000	49,62,200	50,54,980	50,00,000

25. Subjoined is the usual statement showing in one view the estimates as proposed by Collectors and revised by the Board as compared with the actuals of previous years and sanctioned estimates:—

Items.	Average Revenue of 5 years ending 1875-76.	Actuals of		Sanctioned Estimate of 1878-79.	Board's Regular Estimate of 1878-79.	Estimates of 1879-80.	
		1876-77.	1877-78.			Local Officers.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	454,84,000	329,16,000	319,47,000	470,00,000	500,00,000	475,82,000	470,00,000
Excise on Spirits and Drugs ...	50,74,000	55,84,000	47,11,000	62,10,000	60,00,000	61,67,000	66,00,000
Assessed Taxes—License Tax	29,19,000	22,84,000	19,36,000	12,00,000	7,95,000	8,20,000	8,56,000
Sea Customs	2,31,000	1,83,000	98,000	22,18,000	20,21,000	20,13,000	20,34,000
Land Customs	131,47,000	128,95,000	130,59,000	1,82,000	1,48,000	1,57,000	1,57,000
Salt	46,84,000	42,89,000	43,92,000	155,00,000	155,00,000	171,19,000	170,00,000
Stamps				51,13,000	49,62,000	50,53,980	50,00,000
Total...	724,41,000	588,51,000	595,23,000	774,23,000	794,26,000	789,13,000	786,47,000

26. The Board thought it important to have the latest figures upon which to base their estimates, and they have accordingly obtained from Collectors by telegraph reports of the actual collections to the end of October and their latest estimates as to the probable collections of the remaining five months under each major head of Revenue. The estimates now framed are based on the data thus obtained.

27. The usual statement showing the estimated sales of salt in the several Maritime Districts is herewith forwarded.

(A true Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department,
with two Statements.

J. Lewis. A. Grubert. and J. Tulloch.

Revenue Sept th
No 5477

1878.

Board of Revenue,

MADRAS.

To

THE SECRETARY TO GOVT.,
REVENUE DEPARTMENT.

Dated December 13th.

Printed th.

Received 18 th do no 2

PROCEEDINGS, 5TH DECEMBER 1878, No. 3,252.

Rc No 2055 - 21 December

DECEMBER. 1878

No. 3,252.

Imperial Budget Estimate of Receipts for 1879-80.—Submitting to Government the —.

No 246 -

c 19 Dec 78 R 20/12/78

STATEMENT showing the Estimated Receipts and Sales of Salt in the Districts of the Madras Presidency for 1878-79 and 1879-80.

Districts.	ESTIMATE FOR 1878-79.								
	Quantity in Store on the 31st March 1878.	Quantity likely to be manufactured and brought into Store in 1878-79	Total of Columns 2 and 3.	Salt likely to be sold during 1878-79.		Probable Wastage.	Total of Columns 5 and 7.	Balance or difference of Columns 4 and 8.
				Quantity.	Value.			
	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	109,586	1,562,314	1,671,900	800,000	21,50,000	40,000	840,000	831,900
2. Vizagapatam	15,356	430,000	445,356	323,350	8,69,000	8,850	332,200	113,156
3. Godavari	260,300	440,000	700,300	321,780	8,64,300	14,000	335,780	364,520
4. Kistna	729,475	357,825	1,087,300	372,020	9,99,800	18,750	390,770	696,530
5. Nellore	579,051	589,816	1,168,900	455,070	12,23,000	22,000	477,070	691,830
6. Chingleput	542,525	2,667,975	3,210,500	1,382,700	37,16,000	74,000	1,456,700	1,753,800
7. South Arcot	462,170	402,080	864,570	350,140	9,41,000	18,000	368,140	496,430
8. Tanjore	1,235,638	230,000	1,455,638	139,750	16,08,840	30,000	630,000	825,638
9. Madura	559,542	100,000	659,542	670,000	17,91,700	70,000	740,000	147,250
10. Tinnevelly	1,569,102	450,000	2,019,102	153,490	4,43,785	7,510	161,000	517,292
11. Malabar	398,528	...	398,528	6,610	15,835	340	5,950	1,279,102
12. South Canara	356,132	...	356,132	600,000	16,08,840	30,000	630,000	282,528
Total ...	6,812,798	7,319,960	14,032,758	5,573,910	149,98,830	310,950	5,884,860	8,147,898
Excise.								
South Canara	...	28,827	28,827	27,386	68,465	1,441	28,827	...
Total ...	6,812,798	7,248,787	14,061,585	5,601,296	150,67,295	312,391	5,913,687	8,147,898

13

Statement showing the Estimated Receipts and Sales of Salt in the Districts of the Madras Presidency for 1878-79 and 1879-80—(*Continued*).

Districts.	Estimate for 1879-80.					Balance or difference of Columns 11 and 16.
	Quantity likely to be manufactured and brought into Store in 1879-80.	Salt likely to be sold during 1879-80.		Probable Wastage.	Total of Columns 12 and 14.	
		Quantity.	Value.			
	10	12	13	14	15	16
	In. mds.	In. mds.	Rs.	In. mds.	In. mds.	In. mds.
1. Ganjam	1,200,000	800,000	21,50,000	47,500	847,500	1,184,400
2. Vizagapatam	480,000	335,000	9,00,000	10,450	345,450	247,706
3. Godavari	325,000	342,800	9,30,000	14,000	356,800	333,220
4. Kistna	425,000	409,000	10,75,000	20,000	420,000	701,533
5. Nellore	446,000	500,000	13,43,750	24,000	524,000	613,880
6. Chingleput	2,400,000	1,536,700	41,30,000	76,850	1,613,550	2,540,250
7. South Arcot	430,450	378,600	10,17,500	19,000	397,600	529,280
8. Tanjore	1,692,000	632,540	17,00,000	40,000	672,540	1,245,093
9. Madura	55,000	140,000	3,76,250	7,000	147,000	420,292
10. Tinnevelly	842,000	703,440	18,90,560	40,400	743,840	1,377,262
11. Malabar	...	200,000	5,50,000	10,000	210,000	22,524
12. South Canara	...	295,000	8,00,000	15,182	310,182	40,000
Total ..	7,695,450	6,263,580	168,53,060	324,382	6,587,962	9,255,386
Excise.						
South Canara	50,000	28,000	70,000	2,000	30,000	20,000
Total ..	7,745,450	6,291,580	169,23,060	326,382	6,617,962	9,275,386

Statement shewing the details of Receipts under Land Revenue Miscellaneous in the several Districts of the Madras Presidency for the year 1879/80.

Districts	Sayer on Liquors &c.	Lands resumed & let out inclusive in Jaumabundy.	Grazing Tax.	Water Tax on Tanks, Rivers & Channels.	Land Rent &c.	Land Revenue Fisheries	Forest receipts Fees.	Other items	Total
1 Ganjam	50,000	1,500	"	1,000	300	"	6,500	15,700	75,000
2 Vizagapatam	1,700	300	150	909	90,000	"	1,400	138,541	2,33,000
3 Godavery	206,000	4,000	5,000	6,000	500	"	7,000	2,17,500	10,50,000
4 Kistna	150,000	10,000	7,000	120,000	200	"	34,150	45,650	6,30,000
5 Nellore	60,000	25,000	5,000	4,500	"	"	8,000	1,47,500	2,50,000
6 Cuddapah	120,600	26,500	"	12,500	"	"	7,800	11,100	1,78,500
7 Bellary	190,600	23,000	3,290	12,000	800	"	10,000	10,310	2,50,000
8 Kurnool	2,00,000	10,000	"	22,000	150	"	5,000	12,850	2,50,000
9 Madras	"	"	26	13	74,958	"	"	5,003	80,000
10 Chingleput	9,000	10,000	"	6,000	4,000	"	2,000	39,000	70,000
11 North Arcot	53,000	40,000	"	12,500	1,500	"	10,000	35,000	1,52,000
12 South Arcot	10,000	25,000	"	4,000	1,000	"	50,000	30,000	1,20,000
13 Tanjore	43,000	450	"	15,000	175	"	21,820	63,155	1,43,600
14 Trichinopoly	15,000	5,000	200	6,500	"	"	12,000	53,300	92,000
15 Madura	9,000	100	9,000	1,000	300	"	7,000	26,200	52,600
16 Tinnevelly	54,000	1,000	"	12,000	700	"	15,000	117,300	2,00,000
17 Coimbatore	28,200	6,000	100	4,000	600	"	3,000	5,500	47,400
18 Nilgiris	"	300	"	"	5,300	"	"	6,300	11,900
19 Salem	24,000	3,000	25	2,500	"	"	4,000	52,475	90,000
20 South Canara	"	2,000	"	"	5,300	"	450	5300	60,700
21 Malabar	2,500	80	10	"	900	"	300	33,200	36,990
Total	12,26,600	193,230	92,501	846,422	186,683	"	209,270	1123,554	3,78,690.

Sign'd J. Sturrock
Ag. Secy

Estimate of Revenues and Receipts for the year 1879-80 ending 31st March 1880

2055/24

2055/25

2055/26

2055/27

2055/28

2055/29

Districts	I Land Revenue				IV Excise on Spirits & Drugs				V Assessed Taxes. License Taxes				VI Customs. Sea Customs				Land Customs				Total				VII Salt				IX Stamps			
	Estimates			Actuals	Estimates			Actuals	Estimates			Actuals	Estimates			Actuals	Estimates			Actuals	Estimates			Actuals	Estimates			Actuals	Estimates			Actuals
	Sanctioned 1877-78	Regular 1878-79	Regular 1879-80	1877-78	Sanctioned 1877-78	Regular 1878-79	Regular 1879-80	1877-78	Sanctioned 1877-78	Regular 1878-79	Regular 1879-80	1877-78	Sanctioned 1877-78	Regular 1878-79	Regular 1879-80	1877-78	Sanctioned 1877-78	Regular 1878-79	Regular 1879-80	1877-78	Sanctioned 1877-78	Regular 1878-79	Regular 1879-80	1877-78	Sanctioned 1877-78	Regular 1878-79	Regular 1879-80	1877-78	Sanctioned 1877-78	Regular 1878-79	Regular 1879-80	1877-78
Ganjam	1120,000	11,85,000	11,47,000	11,47,000	99,600	89,900	89,900	90,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,25,000	1,15,000	1,32,200	1,32,000
Vizagapatam	11,33,000	13,99,000	14,50,000	13,96,000	1,67,000	1,79,800	1,79,800	1,50,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,76,000	1,70,000	1,77,700	1,80,000
Godavery	43,15,000	42,24,000	42,25,000	42,00,000	2,54,700	2,60,700	2,60,700	2,20,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	2,92,000	2,91,000	2,83,700	3,00,000
Kistna	45,70,000	40,96,000	41,00,000	41,00,000	1,85,000	2,37,800	2,27,800	2,32,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,62,000	1,62,000	1,84,300	1,84,000
Nellore	7,47,000	24,15,000	26,00,000	27,00,000	85,600	99,900	99,900	1,17,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,36,000	1,50,000	1,46,900	1,41,000
Cuddapah	12,74,000	22,13,000	22,00,000	18,00,000	1,15,500	2,27,800	2,27,800	1,15,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,44,000	1,80,000	1,07,600	1,06,000
Bellary	8,92,000	26,17,000	32,00,000	25,00,000	3,67,000	7,99,200	7,99,200	6,78,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,66,000	2,00,000	1,32,200	1,66,000
Kurnool	13,14,000	17,48,000	16,11,000	17,00,000	71,800	2,16,800	2,16,800	2,60,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	76,000	1,03,000	98,900	1,03,000
Madras	87,000	70,000	80,000	80,000	12,42,000	11,35,800	11,35,800	11,20,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	3,28,000	3,40,000	3,43,000	3,43,000
Chingleput	7,51,000	14,09,000	16,00,000	16,00,000	1,20,600	2,04,800	1,57,800	2,70,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	91,000	93,000	1,06,300	1,06,000
North Arcot	13,82,000	30,19,000	31,52,000	27,47,000	2,10,500	3,61,700	2,84,700	2,73,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,77,000	1,99,300	1,83,200	1,83,000
South Arcot	23,22,000	38,62,000	35,24,000	33,00,000	2,51,900	2,57,800	1,99,800	3,50,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,82,000	1,98,000	1,92,900	1,93,000
Tanjore	42,56,000	42,22,000	40,00,000	41,50,000	3,94,200	4,99,500	4,99,500	5,00,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	2,49,000	6,58,000	5,62,700	5,12,000
Trichinopoly	14,48,000	15,00,000	17,00,000	15,24,000	1,40,000	1,19,900	1,16,900	1,80,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,35,000	1,46,000	1,03,700	1,04,000
Madura	13,30,000	28,16,000	28,00,000	26,24,000	1,11,500	2,24,800	2,24,800	2,04,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	3,47,000	3,74,000	3,65,800	3,66,000
Tinnevelly	22,66,000	27,28,000	31,00,000	28,50,000	1,34,000	1,80,800	1,50,800	1,80,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	3,05,000	3,26,000	2,03,200	2,03,000
Coimbatore	13,45,000	25,18,000	22,75,000	30,00,000	1,62,100	2,19,800	2,19,800	2,60,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,72,000	1,75,000	1,36,800	1,30,000
Nilgiris	50,000	61,000	65,000	70,000	82,200	1,05,900	1,05,900	1,00,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	26,000	26,000	27,800	28,000
Salem	10,98,000	26,77,000	27,00,000	24,95,000	2,17,600	3,55,700	3,55,700	2,50,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,66,000	1,80,000	1,83,000	1,83,000
South Canara	12,19,000	12,53,000	12,75,000	12,50,000	99,900	1,24,900	1,24,900	2,00,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	2,11,000	2,02,000	1,93,700	1,94,000
Malabar	18,59,000	18,32,000	16,50,000	18,11,000	2,30,700	2,57,700	2,57,700	2,00,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	7,24,000	7,30,000	7,43,100	7,43,000
Superintendent of Stamps	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,99,000	2,00,000	1,93,000	1,93,000
Commissioner of Mysore	50,000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Total	3,47,00,000	5,70,000	5,00,000	4,80,00,000	47,11,000	62,10,000	60,00,000	66,00,000	"	"	"	"	4,26,000	19,35,600	24,00,000	22,20,000	20,33,900	9,79,900	1,32,000	1,47,920	1,57,000	2,03,500	24,00,000	21,85,620	21,90,900	18,87,000	15,50,000	15,00,000	17,00,000	16,92,000	31,12,000	49,62,200	50,00,000

Rec'd Office Madras 5th Dec/78

Land 470-
Rail 70-
Abkari 66-
Stamps 50-
Customs 22-
Tobacco 8½
786½

Sig'd C Galpaton
Sy Secy

Statement shewing the details of Receipts under Land Revenue Miscellaneous, in the several Districts of the Madras Presidency for the Year 1879/80

2035 / 31

Districts	Land on Lease &c	Land cultivated but not included in Lease &c	Grazing Fees	Water Fees on Ordinary Lands	Date Palm	Pearl Fisheries	Rough Stones Fees	Other Items	Total
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1 Ganjam	50000	1500	–	1000	300	–	6500	15700	75000
2 Vizagapatam	1700	300	150	909	90000	–	1,100	138541	233000
3 Godavari	20,000	4000	5000	60,000	500	–	7000	217,500	1050000
4 Kistna	150,000	10000	70000	120,000	200	–	34150	45650	430,000
5 Nellore	60000	25000	5000	4500	–	–	8100	147500	250000
6 Cuddapah	120,600	26,500	–	12,500	–	–	7,100	11,100	178,500
7 Bellary	190,600	23000	3290	12000	800	–	10000	10310	250,000
8 Kurnool	200,000	10000	–	22000	150	–	5000	12,850	250000
9 Madras	–	–	26	13	74758	–	–	5003	80000
10 Chingleput	9000	10000	–	6000	4000	–	2000	39000	70000
11 North Arcot	53000	40000	–	12500	1500	–	10,000	35000	152,000
12 South Arcot	10000	25000	–	4000	1000	–	50000	30000	120000
13 Tanjore	43,000	450	–	15000	175	–	21820	68155	148600
14 Trichinopoly	15000	5000	200	6500	–	–	12000	53800	92000
15 Madura	9000	100	9000	1000	300	–	7,000	26200	52,600
16 Tinnevelly	54000	1000	–	12000	700	–	15000	117300	200,000
17 Coimbatore	28,200	6000	100	4000	600	–	3000	5500	47,400
18 Nilgiris	–	300	–	–	5300	–	–	6300	11900
19 Salem	24000	3000	25	2500	–	–	8000	52475	90000
20 South Canara	–	2000	–	–	5300	–	400	53000	60700
21 Malabar —	2500	80	10	–	900	–	300	23200	36,990
Total –	1226600	173230	92801	846422	186683	–	209370	1235843	8787690

Secretary

Sales of Waste Lands
Received 18th Feb 1780
Register & Receipt
No CCCC

Sale of Waste Lands

Enclosure in Board's
Proceedings to the
Accountant General
of 21st Decr 1778. No 3502

5/6. 31278
6/7 34528
7/8 35552
101358
36458

Estimate of Revenues and Receipts for the year 1879-80, ending 31st March 1880.

2055/38

Districts.	I Land Revenue				N. Excise on Spirits and Drugs			V. Assessed Taxes — License Tax				Sea Customs				VI Customs — Land Customs				Total				VII Salt				IX Stamps		
	Actuals	Estimates			Actuals	Estimates		Actuals	Estimates			Actuals	Estimates			Actuals	Estimates			Actuals	Estimates			Actuals	Estimates			Actuals	Estimates	
	1877-78	Sanctioned 1878-79	Regular 1878-79	1879-80	1877-78	Sanctioned 1878-79	Regular 1878-79	1877-78	Sanctioned 1878-79	Regular 1878-79	1879-80	1877-78	Sanctioned 1878-79	Regular 1878-79	1879-80	1877-78	Sanctioned 1878-79	Regular 1878-79	1879-80	1877-78	Sanctioned 1878-79	Regular 1878-79	1879-80	1877-78	Sanctioned 1878-79	Regular 1878-79	1879-80	1877-78	Sanctioned 1878-79	Regular 1878-79
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Ganjam	1120000	1185000	1147000	1147000	99600	89900	89900	90000	"	"	"	33000	2900	26000	12800	12200	"	"	"	"	2900	25000	12800	12200	"	"	"	"	125000	118000	132200
Vizagapatam	1433000	1399000	1400000	1396000	167400	179800	179800	160000	"	"	"	33000	15300	6800	9000	9000	"	"	"	"	15300	6800	9000	9000	"	"	"	"	176000	170000	177700
Godavery	4315000	4224000	4225000	4200000	261700	260700	260700	520000	"	"	"	60000	13300	4970	15900	15000	300	200	200	300	13600	900	16100	15300	"	"	"	"	293000	291000	303700
Kistna	4570000	4095000	4100000	4100000	185000	237800	237800	233000	"	"	"	76000	1900	15000	1600	2400	"	"	"	"	1900	1500	1600	2400	"	"	"	"	162000	162000	184300
Nellore	747000	1415000	2800000	2700000	5560	99900	99900	117000	"	"	"	35000	500	400	1500	1000	"	"	"	"	500	400	1500	1000	"	"	"	"	136000	150000	140900
Cuddapah	1274000	2013000	2200000	1800000	118500	229800	229800	145000	"	"	"	90000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	144000	180000	107600
Bellary	892000	2617000	3200000	2500000	307100	799200	799200	678000	"	"	"	50000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	166000	200000	132200
Kurnool	924000	1748000	1611000	1700000	71800	216800	216800	280000	"	"	"	20000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	76000	105000	98900
Madras	87000	70000	80000	80000	1242000	1155800	1155800	1120000	"	"	"	72000	15700	14948	14944	14940	"	"	"	"	15700	14948	14944	14940	"	"	"	"	328000	340000	343400
Chinglepute	751000	1409000	1600000	1600000	120600	204800	159800	370000	"	"	"	16000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	91000	93000	106300
North Arcot	1382000	3019000	3152000	2767000	210500	361700	284700	273000	"	"	"	30000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	177000	199000	183200
South Arcot	2322000	3652000	3520000	3300000	257900	267800	199800	360000	"	"	"	15500	3300	46000	10500	26000	43400	46800	46250	46300	4670	92800	66750	71300	"	"	"	"	183000	198000	192900
Tanjore	4255000	4200000	4200000	4152000	394200	499500	499500	500000	"	"	"	40000	20190	40380	31440	31400	48000	130000	96370	106400	4997	53380	41077	41940	"	"	"	"	549000	558000	562700
Trichinopoly	1448000	1500000	1760000	1650000	140000	149900	116900	180000	"	"	"	24000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	135000	144000	103700
Madura	1330000	2516000	2800000	2534000	111500	224800	224800	204000	"	"	"	52000	10400	9400	8300	8800	"	"	"	"	1940	9400	8300	8800	"	"	"	"	347000	374000	365800
Tinnivelly	2366000	2738000	3100000	2850000	184000	180800	180800	180000	"	"	"	27500	7420	8990	6610	6700	"	"	"	"	7420	8990	6610	6700	"	"	"	"	305000	326000	303200
Coimbatore	1345000	2516000	3275000	3000000	163100	219800	219800	260000	"	"	"	33500	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	173000	175000	180670
Nilgiris	50000	61000	65000	70000	85300	105900	105900	100000	"	"	"	6500	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	26000	20000	27800
Salem	1098000	2617000	3700000	2495000	217600	355700	355700	250000	"	"	"	66000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	166000	180000	183000
South Canara	1319000	1265000	1275000	1250000	99900	124900	124900	200000	"	"	"	17000	4780	3750	4570	4250	"	"	"	"	4780	3750	4570	4250	"	"	"	"	211000	202000	197700
Malabar	1859000	1850000	1850000	1811000	230700	257700	257700	400000	"	"	"	60000	6680	3970	4060	4300	620	500	510	600	7300	4470	4560	4800	"	"	"	"	724000	730000	743100
Superintendent of Stamps	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	179000	200000	193400
Commissioner of Mysore	50000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Total	3494000	4700000	5000000	4700000	4711000	6210000	6000000	6600000	"	"	"	856000	1935800	2218000	2020700	2033900	97900	182000	147920	167000	2400	2400	2400	2400	"	"	"	"	4892000	5163000	4962200

Revenue Board Office,
Madras,
5th December 1878.

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Actg Secretary