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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Proceedings of the Madras Government, Revenue Department,
10th January 1877.

No 155 — Read the following Proceedings of the Board of Revenue, dated 14th November 1876, No 2,821 —

THE Board resolve to submit to Government the Imperial Budget Estimate of receipts for 1877-78, with the following explanatory observations

2 LAND REVENUE —The current year's sanctioned estimate under this head is Rupees 449,00,000, but owing to the present unfavorable season in the several districts, the Collectors have entered in their Regular Estimates only Rs 431,11,000, this is less than the estimate submitted to Government with Board's Proceedings, dated 25th August 1876, No 2,205, by Rupees 7,33,000 The variation between the Budget Estimate and the Regular Estimate in each district is shown below —

	Increase		Decrease
	Rs		Rs
Ganjam	9,000	Nellore	1,88,000
Kistna	4,31,000	Cuddapah	1,27,000
Madras	13,000	Bellary	5,00,000
Trichinopoly	16,000	Kurnool	1,37,000
Madura	14,000	Chingleput	3,97,000
Tinnevelly	10,000	North Arcot	3,61,000
Nilgiris	6,000	South Arcot	24,000
South Canara	20,000	Tanjore	40,000
		Coimbatore	1,00,000
		Salem	4,24,000
		Malabar	10,000
Total	5,19,000	Total	23,08,000
		Net Decrease	17,89,000

3 These estimates were framed when prospects, though bad, were more favorable than they are now, and it is pretty certain that they will not be nearly realized. The increase above estimate is almost entirely in Kistna, and distress is now anticipated in portions of that district. The Board do not think that the Collectors' Regular Estimate, *viz*, Rupees 42,00,000, will be realized Looking to the collections of the past five months of the current year and then of the last seven months of the past year, the probable collections only amount to Rs 41,00,000, but in 1875-76 there was a large collection of arrears. The estimate will therefore be reduced to Rs 40,00,000 The estimated decrease in Bellary, Cuddapah, and Kurnool will undoubtedly be exceeded, and the Board doubt whether more than a third of the revenue of those districts will be obtained The losses estimated by the Collectors of Chingleput, North Arcot, and Salem are very high, probably higher than is justifiable, but the Board do not think that at present the loss on the sanctioned estimate for the Presidency can be taken at less than thirty lakhs Rupees 419,00,000 will therefore be entered as the Board's Regular Estimate for the present, subject to correction hereafter, when more will be known of the probable results of the year Every day without rain at the present time makes a serious difference

Years.	First five months.	Last seven months
	Rs.	Rs.
1871 72	191,71,000	251,82,000
1872-73	190,62,000	272,23,000
1873 74	178,00,000	266,67,000
1874-75	175,06,000	288,16,000
1875-76	176,03,000	277,97,000
1876 77	161,73,000	

4 The actual collections within the first five and the last seven months during each of the past five years are shown in the margin.

The Collectors' estimate for 1877-78 amount to Rupees 445,58,000 as shown below —

	Rs
Permanently settled Revenue	50,24,000
Shotriem Jodi	6,13,000
Ryotwar	350,63,000
Miscellaneous	38,08,000
Total	445,58,000

5 PERMANENTLY SETTLED REVENUE —The fixed demand under this head is Rupees 51,,3,000 The Collectors of North Arcot and Chingleput estimate less than the fixed demand, the former by Rupees 87,000 and the latter by Rupees 21,000 They assign no reason for the decreased estimate In North Arcot the collection of a portion of the current year's revenue has been ordered to be postponed till next year, and therefore there is reason for estimating more and not less than the fixed demand in that district. The Board would therefore raise the estimates of these two districts by Rupees 87,000 and 21,000 respectively The estimates in the other districts do not call for remark

	Rs	
1871-72	46,63,000	nals
1872-73	50,03,000	Do
1873 74	50,49,000	Do
1874 75	52,40,000	Do
1875 76	53,72,000	Do
1876-77	49,37,000	Collectors' Regular Estimate
1877-78	50,24,000	Do
1877-78	51,32,000	Board's Estimate

	Rs	
1871 72	6,14,000	Actuals
1872-73	6,54,000	Do
1873 74	6,40,000	Do
1874-75	6,53,000	Do
1875 76	6,31,000	Do
1876 77	6,08,000	Collectors' Regular Estimate.
1877-78	6,13,000	Collectors' Estimate
1877-78	6,13,000	Board's do

	Rs	
1871 72	352,15,000	Actuals
1872 73	369,01,000	Do
1873-74	348,08,000	Do
1874-75	363,27,000	Do
1875-76	352,75,000	Do
Average	357,05,000	

	Rs	
1876 77	337,15,000	Collectors' Regular Estimate
1876-77	325,04,000	Board's Regular Estimate
1877-78	356,63,000	Collectors' Estimate
1877-78	350,00,000	Board's do

6 SHROTRIEM JODI —The Collectors' estimate under this head is nearly equal to the fixed demand (Rupees 6,21,000), and is accepted

7 RYOTWAR —The Collectors' estimate under this head is less than the average of the actuals of the last five years by Rupees 6,42,000 as shown below —

	Decrease Rs
Nellore	12,000
Bellary	1,95,000
Chingleput	4,84,000
North Arcot	2,17,000
South Arcot	65,000
Trichinopoly	21,000
Salem	8,000
Malabar	7,000
Combatore	56,000
	10,65,000

	Increase Rs.
Ganjam	12,000
Vizagapatam	13,000
Godavery	24,000
Kistna	1,86,000
Cuddapah	5,000
Kurnool	30,000
Tanjore	37,000
Madura	7,000
Tinnevelly	90,000
Nilgiris	15,000
South Canara	4,000
	4,23,000
Net Decrease	6,42,000

8 In Bellary, Chingleput, and North Arcot the decrease estimated is attributed entirely to the effect of the unfavorable season in the current year The seasons of one official year affect the collections of the following year, according as the instalments of revenue for the fash year are heavy or light in the months from April to June. In Cuddapah and Kurnool no portion of the fash year's revenue is payable after March, and for this reason probably no decrease has been estimated in these districts, although they are as much affected by bad seasons as Bellary, Chingleput, and North Arcot In Bellary and Chingleput one-fourth of the revenue of the fash year is payable after March and in North Arcot one eighth It may therefore be assumed that the loss on account of the demand of Fasli 1286 will accrue in Bellary and Chingleput, three-fourths in 1876-77 and one fourth in 1877-78, and in North Arcot seven eighths in 1876-77 and one eighth in 1877-78, in other words that the decrease below the average revenue will be one third in Bellary and Chingleput and in North Arcot one seventh of the difference between the probable collections of the current year and the average revenue Calculated on these principles, the loss on the Collectors' figures would be —

	Rs
Bellary	2,84,000
North Arcot	50,000
Chingleput	1,56,000
Total	4,90,000

But as it is probable that the Collectors' Regular Estimate for the current year may not be realized, as the arrear demand will also be reduced by heavy remissions during the current year, as it is doubtful how far it is correct to assume that the misfortunes of the current year will not impair the revenue of 1877-78, even though the next season should be favorable, the Board would not frame their estimate strictly according to this calculation They resolve to reduce the estimate for Bellary to Rupees 18,00,000, but to raise the estimates for Chingleput and North Arcot by two lakhs and one lakh respectively, the estimates of Cuddapah and Kurnool will also be slightly reduced In South Arcot there is no reason whatever for the decrease estimated and the Collector's estimate will therefore be raised by Rupees 65,000

9 In Kistna no reason is assigned for the increased estimate (34,01,000), which is even higher than the demand of Fash 1284, the most favorable year, by Rupees 50,000 The Collector's estimate will therefore be reduced by Rupees 1,00,000

10 The increase estimated in Tinnevelly is mostly accounted for by a decrease under Miscellaneous, owing to the transfer of certain items from Miscellaneous to Ryotwar, and the remainder may be due to the effects of the Srivigunthum amicut The Collector's estimate will be retained

11 The estimates in the other districts do not call for remark

12 The estimate as revised by the Board amounts to Rupees 350,00,000, and compares with the actuals of the previous years as shown below —

Districts	Actuals 1871 72	1872 73	1873 74	1874 75	1875 76	Regular Ferm 1876 77 Collectors'	Boards	Estimate for 1877 78 Collectors	Boards
	Rs	Rs.	Rs.	Rs	Rs	Rs.	Rs	Rs.	Rs
Ganjam	5,23 000	5 87 000	7 10 000	7,28 000	6,95,000	6 60 000	6 60 000	6 60 000	6 60 000
Vizagapatam	13,60,000	1,90 000	2,02 000	1,91 000	1,84 000	1 90,000	1 95 000	1 90,000	1 90 000
Godavery	23,30,000	23 40 000	24,34,000	24,37,000	24,29,000	23 94 000	24 20,000	24 20,000	24 20,000
Kistna	31 4 000	30 55,000	30 08 000	31 81 000	27,06 000	34 68,000	32 68,000	34 01,000	32 01 000
Nellore	17,15 000	17 97,000	15,59,000	16,29 000	13,62,000	14 70 000	14,70,000	16 00 000	15,00 000
Cuddapah	15 37,000	17 15 000	17,17 000	17,53,000	16 51 000	15 52 000	14,91 000	16 80 000	16 00 000
Bellary	20,85,000	23,12,000	21,48,000	22,51 000	21,27 000	17 33 000	18,33 000	19 90 000	18,00 000
Kurnool	12,36 000	12 61 000	12,78,000	12,71,000	13 09 000	11,52 000	9,03 000	13 00 000	12 42 000
Madras	..	..	..	..	..	..	..	..	..
Chingleput	13 70,000	15,33 000	13,50 000	15,18 000	11,44,000	9,15,000	9 15,000	9 00 000	11,00,000
North Arcot	20 99,000	20 11 000	19,97,000	19 76 000	18 04 000	15 65,000	15 65,000	17,00,000	18 00 000
South Arcot	32 62 000	37 43,000	26,87,000	32 59 000	24 79 000	23 87,000	28,87,000	30 21 000	29,86,000
Tanjore	37,16,000	39 81 000	39,20 000	39 41 000	35,10 000	38,52 000	38,52,000	39 10,000	39 10,000
Trichinopoly	14,22 000	14 05 000	12,56,000	14,14 000	14,01,000	13 67,000	13 67,000	13 70,000	13 70 000
Madura	13 43,000	15,39,000	14 65,000	13 69 000	17 48 000	15 00,000	15 00,000	15 00,000	15 00,000
Tinnevelly	22,45,000	21,44 000	23,21 000	23,80,000	23 11 000	23,72,000	23,70,000	23 70 000	23 70 000
Coimbatore	24 15,000	27,87,000	23,31 000	24,47,000	24,67 000	24 34,000	24,34,000	24 33,000	24 33,000
Nilgiris	24 000	22 000	23 000	32 000	32 000	40 000	40,000	42,000	42,000
Salem	16,80,000	16,15 000	16 70,000	16,63,000	15 41 000	11 76 000	11 76 000	16,16 000	16 16 000
South Canara	11 78,000	11,89,000	12,01,000	11 59,000	12,53,000	11 97 000	11,97 000	12 00,000	12 00 000
Malabar	17,19 000	18 85 000	17 47 000	17,71,000	17 61,000	17 93 000	17 93 000	17,60,000	17,60,000
Total	352 15,000	360,01,000	345,05,000	363,27 000	352 75 000	337,10 000	329,04 000	3.0 63 000	350 00,000

This estimate may be realized if the season of 1877-78 is moderately favorable It is not very high when past actuals are regarded

13 Miscellaneous —The amount estimated by Collectors under this head is Rupees 38,58,000, which is less than the average of the collections of the past five years by Rupees 1,05,000 The decrease is chiefly in Chingleput* and Tinnevelly The decrease in the latter is accounted for by a corresponding increase under Ryotwar, and that in the former is not properly explained The Board would therefore raise the Collectors' estimate by Rupees 42,000, which will bring the whole estimate to Rupees 39,00,000

	Ps.	
1871-72	38,61,000	Actuals.
1872 73	37,66,000	Do
1873 74	39,67,000	Do
1871 75	41,01,000	Do
1875 76	41,19,000	Do
Average	39,63,000	

	Rs.	
1876 77	38,51,000	Collectors' Regular Estimate
1877 78	38,58,000	Collectors' do
1877 78	39,00,000	Board's do

	Rs
Chingleput	45,000
Tinnevelly	64,000

14 The total land revenue as revised by the Board thus amounts to Rupees 446,45,000 and compares with the previous year's actuals as shown in the margin

	Rs
1871-72	443,53,000 Actuals.
1872-73	468,84,000 Do
1873 74	444,64,000 Do
1871 75	463,21,000 Do
1875 76	454,00,000 Do
Average	454,84,000

	Rs.	
1876-77	419,00,000	Sanctioned Estimate
Do	431,11,000	Collectors' Regular Estimate
Do	419,00,000	Board's Regular Estimate
1877-78	415,58,000	Collectors' Estimate
1877-78	446,45,000	Board's do

15 Excise on Spirits and Drugs —Rupees 63,80,000 is the amount sanctioned for the current year, but the probable collections are estimated by Collectors at only Rupees 62,39,000, though, estimating with reference to the actuals of the first five months of the current year and the last seven months of the past year, the figure ought to amount to Rupees 64,07,000 The unfavorable season reacts on the Abkári revenue, and the Board do not consider that the Collectors' estimate should be enhanced The decrease is chiefly in Salem, and is due to the non-enforcement of the payment of the amount guaranteed by the Renter under G O, dated 30th June 1876, No 882

16 The amount estimated by Collectors for 1877-78 is Rupees 63,11,500 as shown below —

	Rs		Rs
		Excise duty	16,13,200
	15 900	Arrack	15,96,200
	18 100	Toddy	19,08,200
	3 000	Amani	11,56,900
* Duty on beer		Miscellaneous	* 37,000
License fees			
Miscellaneous			
Total,	37,000	Total	63,11,500

17 EXCISE DUTY.—The subjoined statement shows the minimum amount guaranteed, the probable actuals of the current year, and the amount estimated for 1877-78 in each of the districts in which excise system prevails —

Districts	Minimum amount guaranteed	Probable actuals of 1876 77	Collectors' Estimate for 1877-78	Board's Estimate for 1877-78
	Rs	Rs	Rs	Rs
Ganjam	66,000	71,000	77,000	77,000
Vizagapatam	93,600	99,600	93,600	91,000
Chingleput	40,000	65,000	65,000	65,000
North Arcot	2,42,000	2,50,000	2,50,000	2,50,000
South Arcot	1,24,000	1,24,000	1,24,000	1,21,000
Nellore	61,000	65,000	65,000	65,000
Bellary (Cantonment)	1,00,600	1,00,600	1,00,600	1,00,000
Tanjore	1,80,000	1,26,500	1,80,000	1,80,000
Trichinopoly	1,10,000	1,10 000	1,10,000	1,10,000
Coimbatore	2,70,000	2,25,000	2,25,000	2,50,000
Nilgiris	80,500	83,000	83,000	83,000
Salem	2,41,000	2,30,000	2,40,000	3,00,000
Total	17,08,700	15,49,700	16,13,200	16,08,000

18 As in Tanjore, the Contractors in Coimbatore and Salem were for special reasons allowed during the current year to pay on excise on the actual issues of arrack without reference to the guaranteed amount. This indulgence does not extend to 1877-78, and yet the Collectors of Salem and Coimbatore have entered a sum less than the amount guaranteed. The cause is not explained. Their estimates will therefore be raised to Rupees 2,50,000 and 3,00,000 respectively, which are still below the sums guaranteed. The other estimates are accepted.

19 RENT OF ARRACK.—The estimates of the Collectors in the rented districts are shown below, and are accepted with slight modifications —

Districts	Amount of rent	Regular Estimate of 1876 77	Collectors' Estimate for 1877-78	Board's Estimate for 1877-78
	Rs	Rs	Rs	Rs
Godavery	*1,89,780	2,01,100	2,01,900	2,00,000
Kistna	*1,73,250	1,99,500	1,73,200	1,73,000
Cuddapah	2,16,095	2,16,100	2,16,100	2,16,000
Bellary	3,01,950	3,01,900	3,02,000	3,02,000
Kurnool	1,36,700	1,36,700	1,36,700	1,37,000
Madura	1,98,250	1,95,000	1,95,000	1,95,000
Tinnevelly	1,37,000	1,37,000	1,37,000	1,37,000
South Canara	80,250	80,600	78,900	79,000
Malabar	1,55,400	1,56,800	1,55,400	1,55,000
Total	15,88,675	16,24,700	15,96,200	15,94,000

* According to resale

20 TODDY.—The estimates of Collectors which are shown below are on the whole fair, and will be accepted with slight alterations to round the figures —

Districts.	Amount of rent	Regular Estimate for 1876 77	Collector's Estimate for 1877 78	Board's Estimate for 1877-78
	Rs	Rs	Rs	Rs
Ganjam	9,451	7,400	7,000	9,000
Vizagapatam	37,650	38,800	37,700	37,000
Godavery	82,120	82,100	82,100	82,000
Kistna	64,400	60,000	64,400	64,000
Nellore	19,480	17,000	17,000	19,000
Cuddapah	1",112	17,100	17,100	17,000
Bellary	3,54,800	3,54,800	3,54,800	3,55,000
Kurnool	00,830	89,800	89,800	90,000
Chingleput	1,35,000	1,35,000	1,35,000	1,35,000
North Arcot	1,20,380	1,10,000	1,10,000	1,20,000
South Arcot	1,30,000	1,30,000	1,30,000	1,30,000
Tanjore	3,23,000	3,23,000	3,23 000	3,23,000
Trichinopoly	39,790	33,800	39,800	39,000
Madura	82,450	78,000	78,000	82,000
Tinnevelly	44,050	44,000	44,000	44,000
Coimbatore	90,900	90,600	90,600	90,000
Salem	1,39,130	1,20,000	1,30,000	1,39,000
South Canara	58,800	58,800	58,800	58,000
Malabar	99,250	99,200	99,200	99,000
Total	19,39,093	18,95,400	19,08,300	19,32,000

	Estimate	Actual of 1875 76
	Rs.	Rs
Madras	11,24,000	11,60,122
Joypore	32,850	35,291
Total	11,56,850	11,95,413

21 AMANI IN MADRAS AND IN JEYPORE IN VIZAGAPATAM.—The Collectors estimate the revenue at Rs 11,56,850 against Rupees 11,95,413 the actuals of 1875-76. The decrease is the result of the reduction in the dowlo of the outside puttar godown in the Madras District. The estimates are accepted in round numbers at Rupees 11,57,000*.

	Rs
Madras	11,24,000
Joypore	33,000
Total	11,57,000

22 MISCELLANEOUS REVENUE.—The Collectors' estimates call for no remark. On the whole, the Board's estimate under Abkari amounts to Rupees 64,18,000, and compares with the actuals of past years as shown below —

	Rs
Excise	16,98,000
Rent of arrack	15,94,000
Toddy	19,32,000
Amani	11,57,000
Miscellaneous	37,000
Total	64,18,000

1871 72	57,09,000	Actuals
1872-73	61,69,000	Do
1873-74	60,99,000	Do
1874 75	60,59,000	Do
1875 76	63 39,000	Do
1876-77	63,80,000	Sanctioned Estimate
Do	62,39,000	Collectors' Regular Estimate.
1877-78	63,11,500	Collectors' Estimate
Do	64,18,000	Board's do

23 SEA CUSTOMS.—The sanctioned estimate for the current year under this head is Rupees 25,40,000. The actual collections of the first five months of the current year amount to Rupees 11,19,000, and supposing that the collections (Rupees 15,10,000) during the next seven months are equal to those of the corresponding months of the past year during which period the new Tariff Act was in force, the actual receipts during 1876 77 are likely to amount to Rupees 26,29,000 But the Collectors estimate the probable collections at Rupees 26,48,000 which will be adopted as the Regular Estimate

	Rs	
1871-72	29,23,000	Actuals
1872 73	27,41,000	Do
1873 74	31,44,000	Do
1874 75	29,46,000	Do
1875 76	27,94,000	Do
1876 77	25,40,000	Sanctioned Estimate
Do	26,48,000	Regular do
1877-78	26,26,200	Collectors' do
Do	26,23,200	Board's do

24. For 1877 78 the amount estimated by the Collectors is Rupees 26,26,200 as shown below —

Districts.	Probable collections in 1876 77 with reference to the actuals of the past five months of the current year and of the last seven months of the past year	Probable collections in 1876 77 as estimated by Collectors	Collectors' Estimate for 1877 78
	Rs	Rs	Rs
Ganjam	58,000	60,000	61,000
Vizagapatam	13,000	11,000	11,000
Godavery	1,07,000	95,000	81,000
Kistna	13,000	13,000	13,200
Nellore	160	50	100
Madras	6,13,840	16,12,950	16,12,000
South Arcot	76,000	72,000	71,000
Tanjore	5,45,000	5,44,000	5,36,000
Madura	10,000	11,000	11,000
Tinnevelly	1,06,000	1,02,000	1,02,000
South Canara	45,000	57,000	41,100
Malabar	42,000	70,000	82,000
Total	26,29,000	26,48,000	26,26,200

25 The Collector of Godavery does not explain the reason for adopting an amount so much less than the Regular Estimate Evidently there is some mistake, for he states that he has calculated the estimate with reference to the collections of the first five months of the current year and the last sevens months of the past year, which amount to a great deal more than the estimated receipts for 1877-78 as entered in his Budget The estimate will be raised to Rupees 1,00,000 In Malabar no special reason is given for so high an estimate as Rupees 82,000 It will be reduced to Rupees 60,000 with reference to the entry in the first column of the above statement. The estimates in the other

	Rs
Collections of the first five months in 1876-77	42,130
Collections of the last seven months of 1875 76	64,950
Total	1,07,080

Districts do not call for remark. The total estimate as revised by the Board amounts to Rupees 26,23,200 against Rupees 26,48,000, the regular estimate of the current year The Board should have estimated a larger revenue, but for the depreciation in the value of silver which tends to stimulate exports and decrease imports, and as the duties are chiefly levied on the latter, to decrease the Customs revenue

	Rs.	
1871 72	2,04,000	Actuals
1872 73	1,96,000	Do
1873 74	2,19,000	Do
1874-75	2,64,000	Do
1875 76	2,86,000	Do
1876 77	2,60,000	Sanctioned Estimate
Do	2,21,000	Regular do
1877-78	2,27,500	Collectors' do
Do	2,28,200	Board's do

26. LAND CUSTOMS.—The Collectors' estimates under Land Customs amount to Rupees 2,27,500, which the Board have slightly altered as shown below —

Districts	Sanctioned Estimate for 1876-77	Regular Estimate for 1876 77 calculated with reference to the actuals of the first five months of 1876 77 and last seven months of 1875 76	Collectors' Regular Estimate for 1876-77	Collectors' Estimate for 1877 78	Board's Estimate for 1877 78
	Rs.	Rs	Rs	Rs	Rs.
Godavery	150	100	150	220	200
South Arcot	72 450	47 300	47 000	50 200	50,000
Tanjore	1,80,000	1,70,300	1,71 000	1 75 000	1,75,000
Malabar	1,400	3,100	3 000	2,100	3 000
Total	2,60,000	2,20,800	2,21,150	2 27,520	2,28,200

27 SALT.—The sanctioned estimate for 1876-77 is Rupees 136,50,000, but looking to the collections of the past five months of the current year, and those of the last seven months of the past year, the actual collections are not likely to exceed Rupees 131,70,000 The Collectors, however hope to realize Rupees 133,90,000 The districts in which a large falling is apprehended are Kistna, Nellore, and Malabar. In Kistna, it is stated that the sales are falling off, as Bombay salt is now largely taken to the Nizam's country, and the same course operates to decrease sales in Nellore. Much of the decrease in Malabar is evidently owing to the consumption of East Coast salt in places which were formerly supplied with the salt from the West Coast, and to smaller purchases made in anticipation of the introduction of the excise system The Board do not think that the Collectors' regular estimate need be altered and accordingly adopt the estimates of Collectors in round numbers, Rupees 133,90,000.

	Rs.
Collections of the first five months in 1876 77	48,75,437
Collections of the last seven months in 1875 76	82,94,948
Total	131,70,385

	Decrease compared with the actuals of 1875 76
	Rs.
Kistna	1,51,000
Nellore	53,000
Malabar	2,20,000

28 Excluding Malabar and South Canara where it is believed the excise system will be introduced, the collections of 1877-78 are estimated by the Collectors at Rupees

122,11,000 against Rupees 119,88,000, the regular estimate of the current year The subjoined statement shows the collections of the last five years and the estimates of the current year and 1877-78 —

Districts.	Actuals. 1870 71.	1871 72	1872 73	1873 74	1874 75	Estimate for 1875 76 Sanctioned Estimate	Regular Estimate	Collectors' Estimate.	Estimate for 1876 77 Board's Estimate
	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs
Ganjam ..	15 50 000	16 63,000	13,91,000	16,58 000	15 49 000	20 01 000	20,00 000	19 00 400	20 00 000
Vizagapatam ..	3 57,000	2,92,000	3 91,000	4 67 000	5,59,000	6 67 000	6 87 000	7,01,000	7 00 000
Godavery ..	5 33 000	5,76,000	5 79 000	5 45 000	6 22,000	6 00 000	6 00,000	6 00,200	6 00,000
Kistna ..	14,10,000	12,98,000	12 46 000	13,57,000	13 12,000	10 51,000	9 00 000	8,00 200	9,00,000
Nellore ..	11 41,000	13,49,000	12,[illegible]3	13,73 000	13,47 000	11,78,000	11 20 000	12,82,400	12 00 000
Cuddapah ..	....	....	....	....	7,000	11 000	11 800	11,800	11 000
Bellary ..	11 000	11,000	18 000	17,000	20 000	19 000	19,000	18,000	18,000
Kurnool ..	1,000	2 000	2 000	2,000	10 000	7 000	8,000	11,100	11,000
Madras ..	....	....	....	....	....	....	300	300	300
Chingleput ..	27 19 000	24,99 000	2,0,53 000	2,0,45,000	2,4,45 000	23,59 000	23,59 500	29 04,600	29 59,700
South Arcot ..	6 03 000	6,70 000	7 17 000	5,60 000	4,94 000	6 25 100	6,67,800	7 21,400	7 00 000
Tanjore ..	12,18 000	13,25,000	13,91,000	13 62,000	12,[illegible]0,000	14 04 000	14,16 000	14 40,000	14 40,000
Madura ..	6,18 000	5 47 000	5,17,000	4 80 000	7 17,000	4 70 500	5,00 [illegible]00	5,70,100	5,20 000
Tinnevelly ..	8,53 000	10,23 000	10 97,000	9 98 000	10 41,000	11,44 000	12,00 000	12 00 000	12 00 000
Total,	110,29,000	112,24,000	111,76 000	113 58 000	117 51 000	119 51,000	119 33 000	122 11,000	121 60,000

29 The Collector of Ganjam gives no reason for the reduced estimate, and there is every reason to hope for further development of the salt revenue of that district The Board see no reason to anticipate that the sales in Kistna will fall below those of the current year The estimates for these two districts have therefore been raised by the Board by a lakh of Rupees each. The Vizagapatam revenue is steadily expanding, and in ordinary circumstances the Board would accept the Collector's estimates, Rupees 7,51,000, against the current year's regular estimate of Rupees 6,87,000 The Collector's estimate is framed on the supposition that the pans and the manufacture will be increased, but the pans have suffered much injury in the recent cyclone and the revenue is scarcely likely to exceed that of the current year The estimate will be reduced by Rupees 51,000 The Collector of Nellore while though doubting whether the salt revenue can be fairly estimated at more than Rupees 11,20,000, has allowed the Deputy Collector's estimate of Rupees 12,82,000 to stand; as the latter officer seemed to be confident that the estimate will be realized The Board do not think it safe to take credit for more than Rupees 12,00,000 In Chingleput, South Arcot, and Madura the Collectors' estimates appear somewhat high and have been reduced by the Board

30. The following figures show the past year's actuals and the Collectors' estimates for Canara and Malabar —

	South Canara	Malabar
	Rs	Rs
1871 72	6,68,000	11,91,000 Actuals
1872-73.	5,63,000	11,11,000 Do
1873 74	5,73,000	11,10,000 Do
1874 75	5,78,000	9,88,000 Do
1875-76	5,72,000	9,97,000 Do
1876-77	5,78,000	9,97,000 Sanctioned Estimate
Do	6,25,000	7,77,000 Regular do
1877-78	5,00,000	5,44,000 Collectors' do

Of the revenue estimated in Malabar for 1877-78, Rupees 80,000 are expected as collection of duty on salt imported from foreign Indian ports, and Rupees 4,61,000 from sales of Government salt in stock, the remainder being miscellaneous revenue The South Canara estimate includes Rupees 1,00,000 as import duty, the remaining Rupees 4,00,000 being the estimated proceeds of the sale of Government salt In South Canara, the Collector states that the sales of salt are rapidly falling owing to the use of salt-earth and salt manufactured therefrom, and probably also to smuggling under colour of importation, and he thinks that in the event of the excise system being introduced, the receipts can only be estimated at Rupees 4,66,000, being Rupees 1-13 0 per maund on 257,216 Indian maunds, the amount sold and imported during last year

The uncertainty as to the introduction of changes in the salt supply of the districts makes it difficult to estimate the revenue for next year If the excise is introduced, the collections in the first year, at least on the salt manufactured in the districts, will be small, if anything at all is obtained in Malabar If Government sales are discontinued, the revenue will be in the shape of duty at Rupees 1-13 0 per

maund This rate will be realized and credited in Malabar on all foreign salt imported, but it is not clear whether in the case of Bombay salt the duty will be pre-paid or not, and if it is, whether it will be credited to this Presidency or to Bombay Assuming that it will be credited to Madras, the estimate should be framed by taking the amount of Rupees 1-13 0 per maund on the probable consumption, and as the new system will probably be accompanied by increased precautions against illicit consumption, it will be safe to take the consumption of 1875-76, *i e*, the total of Government sales and imports in that year This would give for Malabar Rupees 7,90,000, and for South Canara Rupees 4,66,000, and these figures will be adopted for the Board's estimate If the duty on private imports from Bombay is not to be credited to Madras, no estimate can be made at present, as the proportions in which Bombay and foreign salt will be imported are entirely uncertain In the event, however, of Government considering that, pending the order of Government of India on the introduction of the new system, provision should be made as usual with reference to the monopoly rates, the Board would repeat the probable actuals of 1876-77, or Rupees 14,02,000 for the two districts The total estimate under Salt as framed by the Board is Rupees 131,69,000 against Rupees 135,20,000, the actuals of 1875 76 The difference is exclusively in South Canara and Malabar, and is due to the expected introduction of the excise system

	Rs	
1870 71	126,67,000	Actuals
1871-72	130,83,000	Do
1872 73	128,50,000	Do
1873-74	129,51,000	Do
1874-75	133,17,000	Do
1875 76	135,20,000	Do
1876-77	136,50,000	Sanctioned Estimate
Do	133,91,000	Regular do
1877-78	132,55,000	Collectors' do
Do	134,16,000	Board's do

31 STAMPS—*Non Judicial Stamps*—The Collectors' estimates, which are as shown below, are on the whole fair and will be accepted

	Rs	
1871 72	15,61,000	Actuals
1872 73	17,28,000	Do
1873-74	16,71,000	Do
1874 75	16,61,000	Do
1875-76	17,34,000	Do
1876-77	17,14,000	Sanctioned Estimate
Do	17,38,000	Regular do
1877-78	17,39,300	Collectors' do
Do	17,25,000	Board's do

Districts.	Actuals 1870 71	1871 72	1872-73	1873 74	1874-75	Estimate for 1876-77 Background estimate	Regular Estimate	1877 78 As estimated by Collectors	As revised by the Board.
	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs
Ganjam	30 000	23,000	25,000	29 000	29 000	31,000	29,100	30,100	30,000
Vizagapatam	47,000	50 000	54,000	53 000	55,000	60 000	58,700	59 800	60 000
Godavery	70,000	72,000	80,000	69 000	79,100	70,000	79,000	73,300	78 000
Kistna	64,000	61,000	60,000	51,000	51,000	62 000	61 000	51,500	51 000
Nellore	46 000	47,000	53,000	66 000	50,000	17,000	50,300	50,200	50 000
Cuddapah	76,000	71,000	76,000	71,000	63 000	62 000	63 200	63,200	63 000
Bellary	71 000	73 000	87 000	46 000	67,000	73 000	68 000	71,700	71,000
Kurnool	58 000	51,000	57,000	91 000	42 000	44 000	43 000	45,100	44 000
Madras	100 000	92 000	59 000	28 000	88 000	94,000	1,06,500	99,500	1 00 000
Chingleput	30 000	25,000	50 000	71 000	28,000	31 000	31 200	31,200	31 000
North Arcot	63 000	64 000	69 000	55,000	67 000	71,000	71,300	72,200	71 000
South Arcot	80 000	63,000	55 000	56,000	53 000	63 000	63 200	63 300	63 000
Tanjore	1 61 000	1 63 000	1,81,000	1 79 000	1,89,000	1,92,000	1,85,500	1,85,500	1,88 000
Trichinopoly	85,000	85 000	45 000	43 000	44 000	50 000	49 700	49,500	49 000
Madura	1 02,000	1 02,000	1 20 000	1 19,000	1 19 000	1,30,000	1,30,200	1 30 200	1 20 000
Tinnevelly	93 000	93 000	1 19 000	1 09,000	85,000	1,20,000	1,23,400	1,23,400	1 23 000
Coimbatore	57 000	57 000	65,000	65,000	7 000	70,000	63 300	63 300	69 000
Nilgiris	4 000	4 000	8 000	7 000	7 000	8 000	8 000	8,000	8,000
Salem	55,000	55,000	63,000	63,000	63 000	67,000	60 800	60,300	60 000
South Canara	50,000	50,000	50,000	49,000	49,000	52 000	50,000	50,100	50,000
Malabar	2,14 000	1,98,000	2,34 000	2,31 000	2,31 000	2,39,000	2 39 800	2,39,300	2 39 000
Superintendent of Stamps	1,17 000	1,23,000	1,98,000	1,15 000	1,11 000	1,05,000	1,10 000	1,11,000	1,10 000
Total	16,22 000	15,61 000	17,28 000	16 71 000	16 61 000	17,44 000	17 38 000	17 39 300	17 25 000

57 JUDICIAL STAMPS AND MISCELLANEOUS REVENUE.—The subjoined statement shows the estimates of the Collectors in comparison with the actuals of the past year. The Collector of Salem has reduced his regular estimate as well as that for 1877-78 by Rupees 30,000, on account of the transfer of the Subordinate Court of his district to Madura, but the Collector of the latter district has not made a corresponding increase in his estimate. The necessary correction will be made by the Board. In the Tanjore District, also, the estimate appears low and will be slightly increased. With these exceptions the Collectors' estimates are fair and accepted.

	Rs	
1871-72	24,32,000	Actuals
1872-73	25,38,000	Do
1873-74	30,44,000	Do
1874-75	32,68,000	Do
1875-76	32,85,000	Do
1876-77	32,56,000	Sanctioned Estimate
Do	32,39,100	Regular do
1877-78	32,29,000	Collectors' do
Do	32,66,000	Board's do

Districts	Actuals 1871-72	1872-73	1873-74	1874-75	1875-76	Estimate for 1876-77 Sanctioned Estimate	Regular Estimate	1877-78 As estimated by Collectors	As revised by the Board
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	59,000	53,000	43,000	61,000	62,000	60,000	61,300	61,100	62,000
Vizagapatam	81,000	76,000	83,000	65,000	63,000	1,04,000	1,04,200	1,04,200	1,04,000
Godavery	1,23,000	1,44,000	1,41,000	1,08,000	1,04,000	2,10,000	2,16,000	2,02,700	2,10,000
Kistna	81,000	88,000	80,000	1,23,000	1,20,000	1,19,000	1,19,000	1,19,100	1,19,000
Nellore	61,000	63,000	78,000	84,000	80,000	80,000	82,200	82,600	82,000
Cuddapah	1,05,000	1,01,000	1,10,000	1,23,000	1,15,000	1,15,000	1,15,000	1,15,800	1,15,000
Bellary	99,000	96,000	1,07,000	1,33,000	1,44,000	1,41,000	1,41,400	1,44,200	1,44,000
Kurnool	71,000	61,000	49,000	60,000	60,000	59,000	59,000	61,100	60,000
Madras	1,91,000	1,94,000	1,03,000	2,13,000	2,30,000	2,29,000	2,29,000	2,30,600	2,30,000
Chingleput	41,000	43,000	47,000	78,000	76,000	75,000	77,000	77,000	76,000
North Arcot	72,000	71,000	98,000	1,19,000	1,26,000	1,23,000	1,25,000	1,26,000	1,26,000
South Arcot	63,000	77,000	76,000	1,16,000	1,28,000	1,28,000	1,27,800	1,27,700	1,28,000
Tanjore	2,74,000	3,06,000	8,12,000	3,75,000	3,72,000	3,66,000	3,63,000	3,65,000	3,65,000
Trichinopoly	62,000	63,000	70,000	88,000	96,000	92,000	95,500	93,300	93,000
Madura	1,33,000	1,76,000	1,84,000	2,43,000	2,51,000	2,51,000	2,53,000	2,53,100	2,53,000
Tinnevelly	1,75,000	1,67,000	1,77,000	2,06,000	2,00,000	1,93,000	1,95,600	1,95,600	1,95,000
Coimbatore	79,000	84,000	74,000	1,06,000	97,000	96,000	96,700	96,700	96,700
Nilgiris	8,000	8,000	7,000	8,000	13,000	13,000	12,000	12,000	12,000
Salem	1,09,000	1,07,000	1,15,000	1,27,000	1,23,000	1,47,000	1,45,000	1,46,200	1,46,000
South Canara	2,74,000	2,84,000	2,87,000	1,48,000	1,47,000	1,45,000	1,43,000	1,43,000	1,43,000
Malabar	1,29,000	99,000	1,81,000	4,42,000	4,29,000	4,28,000	4,30,000	4,28,000	4,29,000
Superintendent of Stamps				83,000	83,000	94,000	91,000	94,000	94,000
Total	24,10,000	24,32,000	25,38,000	30,44,000	32,85,000	32,56,000	32,39,100	32,29,000	32,66,000

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

Items	Actuals for 1875-76.	Sanctioned Estimate for 1876-77	Regular Estimate for 1876-77.	Estimate for 1877-78	
				As proposed by Collectors	As fixed by the Board
	Rs	Rs	Rs	Rs	Rs
Land Revenue	4,04,00,000	4,19,00,000	4,19,00,000	4,15,53,000	4,16,45,000
Excise on Spirits and Drugs	63,39,000	63,89,000	61,89,000	63,11,000	61,16,000
Sea Customs	27,94,000	25,40,000	26,48,000	26,26,000	26,93,200
Land Customs	2,87,000	2,50,000	2,91,150	2,27,500	2,,,400
Salt	1,33,20,000	1,36,50,000	1,31,90,000	1,32,,,000	1,31,16,000
Stamps { Non judicial	17,34,000	17,44,000	17,38,000	17,39,300	17,25,000
Stamps { Court fees	32,55,000	32,56,500	32,39,100	32,29,000	32,66,000
Total	7,33,69,000	7,97,30,000	6,93,75,250	7,19,46,000	7,23,21,400

34 The usual statement showing the estimated sales of salt in the several Maritime Districts is herewith submitted

35 The subjoined table shows the progress of collections during the first five months of the current year under the several heads of Revenue in comparison with the corresponding period of last year —

Items	Collections in the first five months of 1875-76	Collections in the first five months of 1876-77	Difference
	Rs	Rs.	Rs.
Land Revenue	176,03,000	161,68,000	—14,35,000
Excise on Spirits and Drugs	23,92,000	24,61,000	+ 69,000
Sea Customs	12,84,000	11,19,000	—1,65,000
Land Customs	1,57,000	92,000	—65,000
Salt	51,80,000	48,75,000	—3,05,000
Stamps { Non judicial	8,12,000	8,22,000	+ 10,000
Stamps { Judicial	11,85,000	12,21,000	+ 39,000

36. The large decrease under Land Revenue is chiefly due to the smaller amount of arrears outstanding in some districts at the commencement of the year and to the unfavorable character of the season in the districts noted in the margin Of the increase under Excise on Spirits and Drugs Rupees 48,000 occurs in Kistna alone, and it is explained to be owing to the arrears outstanding at the beginning of the year having been small The falling off under Sea and Land Customs is due to the operation of the new Tariff Act The decrease under Salt is chiefly in Kistna and Malabar for reasons already explained

Cuddapah	Chingleput
Bellary	North Arcot
Kurnool	

(A true Extract.)

(Signed) H E STOKES,
Acting Secretary

Statement showing the Estimate Receipts and Sales of Salt in the several Districts for 1877-78

ESTIMATE FOR 1877-78

Districts	Quantity likely to be in Store on the 31st March 1877	Quantity likely to be manufactured and brought into store in 1877-78	Total of Columns 2 and 3	Salt likely to be sold during 1877-78		Probable Wastage	Total of Columns 5 and 7	Balance difference of Columns 4 and 8.
				Quantity	Value			
1	2	3	4	5	6	7	8	9
	Tons	Tons	Tons	Tons	Rs	Tons	Tons	Tons
Ganjam	678,723	924,000	1,502,723	1,007,788	1,900,001	47,719	955,507	547,216
Vizagapatam	176,270	475,000	650,270	375,000	750,000	13,650	388,650	261,620
Godavery	304,719	300,000	694,719	300,000	600,000	30,000	330,000	364,719
Kistna	690,238	645,000	1,341,238	400,000	800,000	20,000	420,000	921,238
Nellore	761,348	502,000	1,263,348	641,000	1,282,000	26,400	667,400	595,948
Chingleput	1,552,235	2,400,000	3,952,235	1,743,976	2,900,000	87,198	1,831,174	2,121,061
South Arcot	288,200	497,600	785,800	398,160	786,300	15,040	413,200	372,600
Tanjore	1,282,693	600,000	1,882,693	285,000	1,439,800	43,200	829,500	1,053,193
Madura	135,501	269,000	704,501	851,000	670,000	10,150	295,150	409,351
Tinnevelly	1,164,999	1,200,000	2,364,999	200,000	1,197,250	30,000	884,000	1,480,999
South Canara	226,017	212,000	438,017	200,547	458,000	10,270	210,270	227,747
Malabar	276,889		276,889		463,765	16,561	216,108	60,781
Total	7,632,832	8,024,600	15,857,432	7,091,771	13,050,816	349,88	7,440,959	16,16,477

Budget Estimate of Revenues and Receipts for the year ending 31st March 1878

Districts.	I—LAND REVENUE.				IV—EXCISE ON SPIRITS AND DRUGS.				VI—CUSTOMS. Sea Customs.				VII—SALT.			
	Actuals.	Estimates.			Actuals.	Estimates.			Actuals.	Estimates.			Actuals.	Estimates.		
		1876-77.		1877-78.		1876-77.		1877-78.		1876-77.		1877-78.		1876-77.		1877-78.
	1875-76.	Sanctioned Estimate.	Regular Estimate.		1875-76.	Sanctioned Estimate.	Regular Estimate.		1875-76.	Sanctioned Estimate.	Regular Estimate.		1875-76.	Sanctioned Estimate.	Regular Estimate.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1 Ganjam	Rs 12,63,334	Rs. 11,86,000	Rs 11,95,000	Rs. 11,92,000	Rs 85,971	Rs. 99,000	Rs. 79,310	Rs 87,000	Rs 4,77,918	Rs 70,900	Rs. 60,000	Rs 61,900				
2 Vizagapatam	13,97,965	13,96,000	13,96,000	13,96,000	1,60,949	1,70,000	1,71,940	1,64,630	84,757	31,700	11,000	11,000				
3 Godavery	43,63,603	41,88,000	41,88,000	42,14,000	2,70,213	2,84,000	2,84,820	2,89,800	1,04,786	95,500	95,000	1,00,000				
4 Kistna	44,59,972	37,60,000	40,00,000	40,10,000	2,11,530	2,50,000	2,60,000	2,37,580	17,539	16,300	13,000	18,200				
5 Nellore	20,94,730	22,90,000	21,02,000	20,80,000	80,966	87,000	82,100	84,340	82	100	50	100				
6 Cuddapah	19,88,920	19,10,000	14,22,000	18,60,000	2,41,340	2,33,000	2,38,400	2,33,200	...	...	...	...				
7 Bellary	24,45,575	25,00,000	16,00,000	20,72,000	7,77,725	7,59,000	7,60,300	7,58,800	...	...	...	...				
8 Kurnool	16,23,980	14,81,000	10,94,000	14,54,000	2,68,548	2,28,000	2,26,530	2,27,150	...	...	...	...				
9 Madras	77,557	70,000	83,000	70,000	11,07,574	11,50,000	11,05,600	11,30,080	10,43,821	14,96,000	16,12,950	16,12,000				
10 Chingleput	14,51,337	15,57,000	11,60,000	13,63,000	2,11,758	1,95,000	2,00,300	2,00,350	...	...	...	...				
11 North Arcot	24,11,125	24,30,000	20,69,000	24,01,000	3,60,491	3,62,000	3,70,700	3,70,700	...	...	...	...				
12 South Arcot	27,61,717	31,90,000	31,66,000	33,60,000	2,58,239	2,55,000	2,54,600	2,54,550	85,422	76,700	70,000	71,000				
13 Tanjore	41,17,164	42,00,000	41,60,000	42,10,000	4,15,062	4,00,000	4,00,000	5,03,500	5,44,884	4,95,900	5,41,000	5,36,600				
14 Trichinopoly	16,16,537	15,13,000	15,29,000	15,31,000	1,36,247	1,50,000	1,49,600	1,49,510	...	...	...	...				
15 Madura	23,00,674	24,03,000	24,16,000	24,12,000	2,72,416	2,50,000	2,73,500	2,77,500	9,873	9,100	11,000	11,000				
16 Tinnevelly	23,70,807	23,90,000	20,00,000	23,00,000	2,70,637	1,82,000	1,81,500	1,81,500	1,28,486	1,16,400	1,02,000	1,02,000				
17 Coimbatore	20,55,650	26,10,000	25,10,000	25,10,000	2,41,560	3,16,000	3,16,000	3,10,400	...	...	...	...				
18 Nilgiris	41,438	44,000	50,000	50,000	91,190	81,000	1,00,000	1,00,000	...	...	...	...				
19 Salem	22,03,106	21,84,000	17,60,000	22,00,000	3,83,705	4,81,000	3,51,000	4,40,000	...	...	...	...				
20 South Canara	12,98,703	12,40,000	12,60,000	12,63,000	1,38,125	1,40,000	1,40,000	1,37,300	47,675	42,900	57,000	44,400				
21 Malabar	17,93,576	18,50,000	18,40,000	18,07,000	2,60,893	2,58,000	2,57,800	2,57,200	99,607	90,000	70,000	63,000				
22 Superintendent of Stamps	...	...	...	...	...	...	...	...	...	...	...	...				
Total	454,00,128	449,00,000	419,00,000	446,40,000	63,39,077	63,80,000	62,39,000	64,13,000	27,93,809	25,40,000	25,48,000	26,33,200				

Budget Estimate of Revenues and Receipts for the year ending 31st March 1878—(Continued)

Districts.	VI—CUSTOMS—(Continued). Land Customs.				Total.				VII—SALT.			
	Actuals.	Estimates.			Actuals.	Estimates.			Actuals.	Estimates.		
		1876-77.		1877-78.		1876-77.		1877-78.		1876-77.		1877-78.
	1875-76.	Sanctioned Estimate.	Regular Estimate.		1875-76.	Sanctioned Estimate.	Regular Estimate.		1875-76.	Sanctioned Estimate.	Regular Estimate.	
	14	15	16	17	18	19	20	21	22	23	24	25
1 Ganjam	Rs.	Rs.	Rs.	Rs.	Rs 5,57,889	Rs. 1,69,900	Rs. 1,39,310	Rs 1,48,900	Rs 24,78,807	Rs 20,01,000	Rs 20,00,000	Rs 20,00,000
2 Vizagapatam	151	150	150	200	1,06,706	1,01,700	1,07,140	1,00,830	6,91,593	6,67,000	6,67,000	7,00,000
3 Godavery	...	...	...	...	17,839	16,300	13,000	13,200	11,42,386	10,51,000	9,00,000	9,00,000
4 Kistna	...	...	...	...	82	100	50	100	11,820	11,000	11,800	11,000
5 Nellore	...	...	...	...	...	...	...	...	18,816	19,000	17,000	18,000
6 Cuddapah	...	...	...	...	...	...	...	...	6,546	7,000	8,000	11,000
7 Bellary	...	...	...	...	...	...	...	...	339	...	300	300
8 Kurnool	...	...	...	...	16,43,822	14,96,000	16,12,950	16,12,000	28,58,936	28,59,000	28,58,500	28,59,700
9 Madras	...	...	...	...	...	...	...	...	...	...	...	...
10 Chingleput	...	...	...	...	2,71,694	1,54,750	1,19,060	21,000	6,25,113	6,25,000	6,67,800	7,03,000
11 North Arcot	86,272	78,000	47,000	10,000	42,718	6,75,900	7,15,000	7,11,600	14,03,865	14,03,000	14,16,000	14,46,000
12 South Arcot	1,97,834	1,60,000	1,71,000	1,75,000	...	...	...	...	...	...	...	...
13 Tanjore	...	...	...	...	9,873	9,100	11,000	11,000	4,70,350	5,20,000	5,00,100	5,20,000
14 Trichinopoly	...	...	...	...	1,28,486	1,16,400	1,02,000	1,02,000	11,43,876	11,44,000	12,00,000	12,00,100
15 Madura	...	...	...	...	...	...	...	...	...	...	...	...
16 Tinnevelly	...	...	...	...	...	...	...	...	...	...	...	...
17 Coimbatore	...	...	...	...	...	...	...	...	...	...	...	...
18 Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...
19 Salem	...	...	...	...	47,675	42,900	57,000	44,400	5,72,464	5,73,000	6,15,000	4,66,000
20 South Canara	1,505	1,400	8,000	7,800	99,607	91,400	78,000	63,000	2,97,150	2,97,000	7,17,000	7,00,000
21 Malabar	...	...	...	...	...	...	...	...	...	...	...	...
22 Superintendent of Stamps	...	...	...	...	...	...	...	...	...	...	...	...
Total	2,85,762	2,60,000	2,21,150	2,28,200	30,79,621	28,00,000	28,69,100	28,51,400	135,20,230	136,50,000	132,00,000	134,16,000

Budget Estimate of Revenues and Receipts for the year ending 31st March 1878—(Continued)

IX.—STAMPS

Districts	General Stamps.				Court Fees Stamps.				Total.			
	Actuals.	Estimates.			Actuals	Estimates.			Actuals.	Estimates		
		1876 77		1877 78		1876 77		1877 78.		1876 77		1877 78
	1875 76	Sanctioned Estimate	Regular Estimate		1875 76.	Sanctioned Estimate	Regular Estimate.		1875 76	Sanctioned Estimate	Regular Estimate	
	26	27	28	29	30	31	32	33	34	35	36	37
	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1 Ganjam	31 819	31 000	29,100	31 000	61 909	62 000	61 000	62 000	93 728	93 000	91 000	92 000
2 Vizagapatam	60 017	60 000	58 700	60 000	1 04 118	1 04 000	1 04,800	1 04 000	1 64 180	1 64 000	1 63 000	1 64 000
3 Godavery	78 006	79 000	79 000	78 000	2,18 145	2 16 000	2 16 000	2 10 000	2 96 451	2,95 000	2 95 000	2 88 000
4 Kistna	51,874	52 000	51 000	51,000	1,20,033	1 19 000	1 19 000	1,19 000	1 71,907	1,71 000	1,70 000	1 70 000
5 Nellore	46 985	47 000	50 200	50 000	80,218	80 000	82 000	82 000	1 27 103	1,27 000	1 32 500	1 32 000
6 Cuddapah	62 793	62 000	63 000	63 000	1,14 994	1 15 000	1 15 600	1 15 000	1 77 786	2 14 707	2,10 000	2 15 000
7 Bellary	70 918	73 000	68 600	71 000	2,43 789	1,41 000	1,41 100	1 41 000	2 14 707	1 03 000	1 01 000	1 04 000
8 Kurnool	44 274	44 000	42 000	43,000	66 116	59 000	59 000	60 000	1 04 390	3 83 237	3 23 000	3 30 000
9 Madras	93 939	94 000	1 06 000	1 00,000	2 30 298	2,29 000	2 29 000	2 30 000	3 83 237	1 06 000	1 09 200	1 07 000
10 Chingleput	30 491	31 000	31,200	31 000	75 508	75 000	77 000	76 000	1 06 4 2	1 97 039	1 96 000	1,93 200
11 North Arcot	71,304	73 000	71,200	71 000	1,25,735	1 23 000	1 25 000	1 26 000	1 97 039	1 90 000	1 90 000	1 90 000
12 South Arcot	62 697	62 000	69 200	62 000	1 28 328	1 28 000	1,27 800	1 28 000	1 91 5 5	5 58 000	5 50,500	5,51 000
13 Tanjore	1,96 546	1 92,000	1 85 500	1 86 000	3 71 653	3,66 000	3 65 000	3 65 000	5 58 204	1,42 927	1 42 200	1 44 000
14 Trichinopoly	47 453	50,000	49 700	49 000	95 411	92 000	95,000	95 000	1,42 927	3,81 180	3 81 000	3 83 000
15 Madura	1 49 917	1,30 000	1 30 200	1,20 000	2,51,263	2 51 000	2,53 000	2,53,000	3 81 180	3,19 000	3,19 000	3 19 000
16 Tinnevelly	1,19 511	1,20,000	1,23 400	1,,3,000	1,99,747	1,99 000	1 95 600	1 96 000	3 19 688	1 66,698	1 66 000	1 66 000
17 Coimbatore	69,,30	70 000	69,300	69 000	97,108	96 000	96,700	97 000	1,66,698	20,828	20 000	20 000
18 Nilgiris	7 289	8 000	8,000	8 000	12,539	12 000	12 000	12 000	1,89 592	1,89 000	1 90 000	1 53 000
19 Salem	66,330	67 000	60 000,	60 000	1,23 362	1,22 000	90,000	93 000	1 98 648	1 97 000	1 98 000	1 93 000
20 South Canara	52 065	52,000	42 800	50 000	1 16,583	1 15 000	1 48 200	1,46 000	6 69 388	6 67 000	6 69 300	6 69 000
21 Malabar	2 39 150	2,30 000	2 39 300	2 32 000	4 29 088	4 28,000	4,30 000	4 29 000	2 03,911	2 02 000	2,01 000	2 01 000
22 Separate adjustment of Stamps	1 10 000	1 08,000	1 10 000	1,10,000	93 521	94 000	94 000	94 000				
Total	17,33 791	17,41 000	17 38 000	17,,5,000	30 85 403	32 56 000	32 39,100	32 66 000	50 19 199	50,00 000	49 77 100	49,91,000

No. 156 Order thereon, 10th January 1877, No. 72.

The Budget Estimates of receipts for 1877-78, received with the above Proceedings, having been based on data which have materially altered since their submission, owing to the prolonged failure of the rains and the change for the worse which has almost everywhere come over the districts of the Presidency, a later revised Budget Estimate was submitted by the Board with their Proceedings, dated 20th November 1876, No. 3,022-1, in detail, the two sets of figures being as follows:—

Districts.	Average Total Income of five years ending 1875-76.	Sanctioned Estimate for 1876-77.	First Regular Estimate for 1876-77.	Regular Estimate for 1876-77 as now approved by the Board.	1877-78. As per Budget Estimate first submitted by Board.	As now revised by the Board.
	Rs	Rs	Rs.	Rs.	Rs.	Rs.
Ganjam	11 64 000	11 86 000	11,85 000	11 85 000	11 90,000	11 90,000
Vizagapatam	14,09 600	13 97 000	13 96,000	13 96 000	13 99 000	13 99 000
Godavery	41 83 200	41 88 000	41 88 000	41 88 000	40 19	40 19
Kistna	39,22 600	39 60 000	40 00 000	40 00,000	1,22,85,000	1,22,85,000
Nellore	23 56 600	22 90 000	21 02,000	20 00,000	18 00,000	20 00,000
Cuddapah	19 39 800	19 10 000	19 00 000	19 00 000	20 12,000	19 00,000
Bellary	24 80 400	25 01 000	25 00 000	25,00,000	14,51,000	14,51,000
Kurnool	14 67 400	14 81 000	10 94 000	10 94 000	7,00,000	7,00,000
Madras	87 400	1 00 000	1 00 000	1 00 000	8,50,000	8,50,000
Chingleput	16,81 600	15 15,000	8,00 000	8,00 000	8,83 000	8,83 000
North Arcot	24 60 000	24 00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
South Arcot	33 12 000	31 00,000	31,00,000	31,00,000	38 00,000	38 00,000
Tanjore	41 00 800	42 00,000	41 00 000	41 00 000	11 63 000	15,81 000
Trichinopoly	1,34 400	1,15,000	1,00,000	1,00,000	18 00 000	34,12 000
Madura	24 12 000	23 00,000	29 00 000	29 00 000	29 00 000	29,00,000
Tinnevelly	24 47,200	25 00,000	25,10 000	25,10 000	25,10 000	25,10 000
Coimbatore	25 00 800	26 00,000	27 00 000	27 00 000	61 00 000	61 00 000
Nilgiris	38,600	44 000	44 000	44 000	60 000	60 000
Salem	22 11 200	21 51,000	17,60 000	17,60 000	11 20 000	11,20 000
South Canara	12 51 400	10 00,000	12 00,000	12 00,000	12 00 000	12,00,000
Malabar	18 83 600	24 00,000	18 40,000	17 70 000	17,50 000	18,00,000
Total	448 00 000	449 00 000	419,00,000	416,45 000	433 00 000	423,12 000

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

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

4. In regard to the regular estimates the Government observe that it is impossible to form a reliable estimate of the land revenue of the current year, and have no alternative but to accept the figures telegraphed by Collectors as subject to such modifications as the actuals of the past eight months enabled them to make. The Collectors' telegraphed estimates place the probable collections of the current year at Rs. 115,82,000 less than the sanctioned Budget Estimate. In the districts of Kistna, Cuddapah, and North Arcot, the Board have struck the Collectors' estimates, but have accepted those of all the other Collectors with some slight alterations, which the Collector seem to have reference to collections out of the current demand of Fasli 1286 Board have increased to 32 lakhs on the assumption that the figures given by the Collector at Kistna reduced his estimate from 40 to 20 lakhs, which the result being not decrease on the sanctioned Budget Estimate of Rs. 96,32,000

to the exclusion of arrears collection The only ground for the above assumption seems to be that the circumstances of the district do not justify the apprehension of so large a decrease as 29 lakhs

6 The Cuddapah Collector's estimate has been raised by the Board by nearly Rupees 3¾ lakhs, but no reason is assigned for the particular figure fixed upon by them

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

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

8 The Board have raised the Collectors' estimates in the following districts thus — Kistna by 5 lakhs, Cuddapah by 4 lakhs, Chingleput 2 lakhs, North Arcot 9 lakhs, South Arcot 1 lakh, Madura 4½ lakhs, Salem 3½ lakhs, and have lowered the Bellary and Trichinopoly estimates by 5 and 3½ lakhs, respectively, but the Government have no means at present of deciding how far the Board's estimate is reliable Out of the total land revenue estimated, viz, Rs 423,12,000, the sum of Rs 51,32,000 appertains to permanently-settled estates, Rs 6,15,000 to the quit rent on Shrotriams, and 39,00,000 to miscellaneous items, leaving Rs 326,67,000 under Ryotwar against Rs. 350,00,000 first estimated The Ryotwar estimate shows a decrease of Rs. 30,38,200 as compared with the average collections of five years ending 1875 76 The Board's land revenue estimates are passed, subject to further revision hereafter

9 Excise on Spirits and Drugs —As the unfavorable character of the season affects prejudicially the receipts from this branch of revenue also, a decrease is estimated of upwards of 10 lakhs of Rupees in the current year below the sanctioned estimate, but the estimate for 1877-78 is slightly in excess of the average receipts of the last five years, and less by only Rupees 1,69,000 than the actuals of 1875-76, viz, Rs 63,39,000 The Board have adopted the Collectors' figures with but few alterations The Collector's estimate for Salem was raised by Rs 89,000, on the ground that the

decrease estimated by him was a great deal too large When compared with the Board's first estimate, which was Rs 38,000 in excess of the sanctioned amount for the current year, there appears a decrease of Rs 2,18,000 It is chiefly in the districts noted below —

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

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

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

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

12 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 five months of the current year and the last seven months of the last year, are fair and are passed The decrease under Sea Customs, as compared with the average collections of former years, is attributable to the operation of the new Tariff Act

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

13 Salt —The regular estimate for the current year, as finally revised by the Board of Revenue, amounts to Rs 130,58,500 against Rs 136,50,000 estimated in the

Budget for the year The decrease is in Kistna 1,51,000, Nellore 1,73,000, Tanjore 53,000, Madura 20,000 South Canara 52,000, Malabar 3,80,000, on the other hand, the estimates for Chingleput, South Arcot and Tinnevelly have been raised by Rs 1,21,000, 1,32,000 and 56,000, respectively The decrease in Kistna and Nellore is attributed to the diversion of the salt supply heretofore sent from those districts to the Nizam's territories, to Bombay, and that in South Canara and Malabar is caused by smaller sales consequent on short purchases, in anticipation of the introduction of the Excise System, and to consumption of East-Coast salt in places formerly supplied with salt from the West Coast The Board have adopted the Collectors' regular estimates except for Malabar and Canara, and, in the case of the latter, have raised the district figures by Rs 1,21,000 and 1,16,500, respectively on the ground that they were unduly low The same remark applies to the Board's estimate for 1877-78 in framing which they have also raised the Kistna estimate by a lakh of Rupees, thus raising it to the same amount as the regular estimate for the current year, but the Board have assigned no reason for adopting the Collectors' figures in some cases in preference to their own as first submitted, and which they explained in paragraph 29 of their Proceedings of the 14th November 1876 above recorded In the absence of any information as to the data on which the Collectors' estimates were based, the Government cannot pledge of the correctness of the figures submitted

	First Estimate	Revised Estimate
	Rs	Rs
Vizagapatam	7,00,000	7,51,000
Nellore	12,00,000	10,00,000
Chingleput	28,19,700	29,00,000
South Arcot	7,68,000	7,60,000
Madura	5,70,000	5,70,000

14 The Board have gone fully into the estimates for Malabar and Canara. These figures based on the amount of duty realisable on the probable consumption estimated with reference to the actuals of 1875-76 are accepted, as the introduction of the Excise System next year into those districts is not improbable, and it is not desirable to frame the estimates on the presumption that the monopoly system will continue The Board's estimates show a considerable falling off, especially in Malabar; but they are much in excess of the Collector's forecasts, and are not more than what may be fairly expected under the circumstances of the district With reference to the Board's remark that it is not clear whether in the case of Bombay salt the duty will be prepaid or not, and, if it is, whether it will be credited to this Presidency or to Bombay, their attention will be called to the letter from the Government of India, recorded in G O s of the 5th June 1876, No 774, from which it will be seen that the duty will not be prepaid, but will be taken credit for where realised

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

	Rs
Average of five years' actuals ending 1875 76	1,31,47,000
Sanctioned estimate for 1876 77	1,16,00,000
Regular estimate for 1876 77	1,20,58,300
Revised estimate for 1877-78	1,33,69,300

16 STAMPS —The Board's revised estimates under this head vary but slightly from the Collectors' figures, except in the case of Trichinopoly, where the excess of

3 lakhs reported is evidently an error as presumed by the Board. The figures do not materially vary from the sanctioned estimates for the current year, and allow for a decrease which is not unlikely to result from the state of the season, [illegible] special remark, and will be passed as submitted —

	Rs
Average collections of five years ending 1875 76	45,84,000
Sanctioned estimate for 1876-77	50,00,000
Regular estimate for do	48,00,000
Estimate for 1877-78	49,00,000

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

	Rs
Land revenue	423,12,000
Excise on Spirits and Drugs	61,50,000
Sea Customs	26,23,[illegible]
Land Customs	2,28,2[illegible]
Salt	133,69,300
Stamps	49,00,000
Total	695,82,700

(True Extract)
(Signed) J [illegible] GARSTIN,
Acting [illegible] to Government

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

Exd F R Bantleman

Received Statement
No. 14
Proceedings of the Board of Revenue
Dated 14th September 1876
Read
Ordered
The Board resolve to submit to
Government the Superintendent Budget
Estimate of Receipts for 1877-78 with the
following explanatory Observations
Land Revenue. The current Demand
amounts to Rs. 2,19,00,000 but owing to the
unfavourable season the Revenue
The collections have been unusually
Estimated only Rs 431,11,000 Rs 10 Lacs
Than the Estimate submitted to Government
with Board's Proceedings dated 25th August
1876 = Rs 2205 by Rs 7,33,000 The variation
Sea Customs Rs 3 Lacs of Estimate and
Receipts
Stamp Revenue Estimate under Electricity
on account of Telegraph

Govt of [1877] Madras.

REVENUE.

To

The ACCOUNTANT GENERAL

&c, &c, &c.

Dated January, 10th

Rec'd

G.O., 18th January 1877, No

JANUARY

Nov

Rec'd

Increase		Decrease	
Madras	13,000	Bellary	5,00,000
Trichinopoly	16,000	Kurnool	1,37,000
Madura	11,000	Chingleput	3,97,000
Tinnevelly	10,000	N. Arcot	361,000
Nilgris	6,000	S Arcot	24,000
Kanara	20,000	Tanjore	40,000
	5,19,000	Coimbatore	100,000
		Salem	4,24,000
		Malabar	10,000
			23,08000

Net decrease 17,89,000

These estimates were framed when prospects though bad were more favourable than they are now, and it is pretty certain that they will not be nearly realized the increase above estimated is almost entirely in Kistna and Distress is now anticipated in portions of that district The Board do not think that the Collector's regular estimate i.e Rs 4,20,000 will be realized looking to the collections of the past 5 months of the current year, and then of the last 7 months of the past year the probable collections only amount to Rs 4,10,0000 but in 1875-76, there was a large collection of arrears The estimate will therefore be reduced to Rs 4,00,000 The estimated decrease in Bellary Cuddapah and Kurnool will undoubtedly be exceeded and the Board doubt whether more than a third of the revenue of those districts will be obtained The losses estimated by the Collectors of Chingleput North Arcot and Salem are very high, probably higher than is justifiable, but the Board do not think that at present the lowest the variance estimate for the Presidency can be taken at less than 30 lakhs. Rs 4,2,00000 will therefore be entered as the Board's regular Estimate for the present subject to correction hereafter when more will be known of the probable results of the year every day without

worthwhile train at the present time, makes a serious difference.

The actual collections

	years	First 5 months	Last 7 months
within the 1st 5 and the	1871-72	191,71,000	251,82,000
last 7 months during	72 73	196,62,000	212,23,000
each of the past 5 years	73 74	178,00,000	266,67,000
are shewn in the Margin	74 75	175,06,000	288,16,000
	75 76	176,03,000	217,97,000
	76 77	161,73,000	

The collectors' estimate for 1877-78 amounts to Rs 445,58,000 as shewn below.

Permanently settled revenue	50,22,000	
Shotteem Jodi	6,13,000	
Ryotwar	350,63,000	
Miscellaneous	38,58,000	
	445,58,000	

Permanently settled Revenue. The fixed demand under this head is Rs 51,33,000. The Collectors of North Arcot and Chingleput estimate less than the fixed demand, the former by Rs 87,000 and the latter by Rs 21,000 they assign no reason for the decreased returns due

Actuals
1871-72 - 4663000
72 73 - 5563000
73 74 - 5019000
74 75 - 5240000
75 76 - 5374000
76 77 - 4937000 Clear
77 78 - 5024000 do
77-78 - 5732000 BE

In North Arcot the collection of a portion of the current year's revenue has been ordered to be postponed till next year, and therefore, there is reason for estimating more and not less than the fixed demand in that district. The Board would therefore raise the estimates of these two Districts by Rs 87000 and 21,000 respectively. The estimates in the other Districts do not call for remark.

Shotteem Jodi. The Collectors' estimate under this head

1871-72	6,14,000	
72 73	6,54,000	
73 74	6,40,000	
74 75	6,53,600	
75 76	6,31,000	
76-77	6,08,000	Collectors RE
77-78	6,13,000	Collectors E.
77-78	6,13,000	Board's Estimate.

Ryotwar. The Collectors' Estimate under this head

is under this head is nearly equal to the fixed demand (Rs 6,21,000) are disposed to accept

is less than the average of the actuals

of the last 5 years by Rs. 6,42,000 as shewn

below.

	Decrease	Increase
Nellore	12,000	
Bellary	195000	
Chinglepat	4,84,000	
North Arcot	2,17,000	
South Arcot	65,000	
Trichinopoly	21,000	
Salem	8,000	
Malabar	7,000	
Coimbatore	56000	
	10,65,000	
Ganjam		12,000
Vizagapatam		13000
Godavery		24,000
Kistna		186,000
Cuddapah		5,000
Kurnool		30,000
Tanjore		37,000
Madura		7,000
Tinnevelly		90,000
Nilgiris		15,000
South Canara		4,000
		4,23000
Net decrease		6,42000

	Rs
1871 72	352,15000
72 73	369,01,000
73 74	348,08,000
74 75	363,27000
75 76	352,75,000
Average	357,05000
Collrs RE 76-77	337,15,000
Board's RE do	325,04,000
Collrs E 77 78	350,63,000
B'd's E 77-78	350,10000

8 In Bellary Chinglepat and North Arcot the decrease estimated is attributed entirely to the effect of the unfavourable season in the Current year. The seasons of one official year affect the collections of the following year, according as the instalments of revenue for the Fusly year are heavy or light in the months from April to June. In Cuddapah and Kurnool, no portion of the Fusly year's revenue is payable after March, and for this reason probably no decrease has been estimated in those Districts, although they are as much affected by bad seasons as Bellary, Chinglepat and North Arcot. In Bellary and Chinglepat, ¼ of the revenue of the Fusly year is payable after March and in North Arcot ⅛ it may, therefore

therefore be assumed that the loss on account of the demand of Fasly 1286, will accrue in Bellary, and Chingleput three fourths in 1876-7 and one fourth in 1877-8. And in North Arcot ⅓ in 1876-77 and ⅔ in 1877-78; in other words that the decrease below the average revenue will be one-third in Bellary and Chingleput and in North Arcot ⅓ of the difference between the probable Collections of the Current year and the average revenue Calculated on these principles, the loss on the Collectors figures would be.

Bellary	2,84,000
North Arcot	50,000
Chingleput	1,56,000
	4,90,000

But as it is probable that the Collectors' regular estimate for the Current year may not be realized and the arrear demand will also be reduced by heavy remissions during the Current year, as it is doubtful how far it is correct to assume that the misfortunes of the current year will not impair the revenue of 1877-78, even though the next season should be favourable, the Board would not frame their estimate strictly according to the calculation. They resolve to reduce the estimate for Bellary to Rs 78,00,000, but to raise the estimates for Chingleput and North Arcot by 2 lacs and one lac respectively. The estimates of Cuddapah and Kurnool will also be slightly reduced. In South Arcot there is no reason whatever for the decrease estimated and the Collectors' estimate will therefore

therefore be raised by Rs 65,000

9. In Kistna no reason is assigned for the increased estimate, which is even higher than the demand of Fusly 1284, the most favourable year by Rs 50000 The Collector's estimate will therefore be reduced by Rs 1,00,000

10. The increase estimated in Tinnevelly is mostly accounted for by a decrease under Miscellaneous owing to the transfer of certain items from Miscellaneous to Ryotwar and the remainder may be due to the effects of the Srivaigantum anicut. The Collector's estimate will be retained

11. The estimates in the other Districts do not call for remark.

12. The estimate as revised by the Board amounts to Rs 350,00,000 and compares with the actuals of the previous years as shewn below

× 34,01,000

below

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Districts	Actuals 1871-2	1872-3	1873-4	1874-5	1875-6	Regular Estimate for 1876-77 Collector	Board	Estimate for 1877-78 Collector	Board
Ganjam	5,23,000	5,87,000	7,14,000	7,28,000	6,95,000	6,60,000	6,62,000	6,60,000	6,60,000
Vizagapatam	1,13,000	1,90,000	2,02,000	1,94,000	184,000	190,000	190,000	190,000	190,000
Godavery	24,40,000	22,40,000	24,34,000	24,37,000	24,29,000	23,94,000	23,94,000	24,20,000	24,20,000
Kistna	31,44,000	30,55,000	30,38,000	31,31,000	27,16,000	34,18,000	32,68,000	34,01,000	33,01,000
Nellore	17,15,000	17,97,000	15,39,000	16,29,000	13,62,000	14,70,000	14,70,000	16,00,000	16,00,000
Cuddapah	15,37,000	17,15,000	17,17,000	17,53,000	16,51,000	15,52,000	11,94,000	16,80,000	16,00,000
Bellary	20,85,000	23,12,000	21,48,000	22,51,000	21,27,000	17,33,000	13,33,000	19,90,000	18,00,000
Kurnool	12,36,000	12,61,000	12,73,000	12,71,000	13,09,000	11,52,000	9,02,000	13,00,000	12,42,000
Madras	"	"	"	"	"	9,15,000	9,15,000	9,00,000	11,00,000
Chingleput	13,70,000	15,33,000	13,57,000	15,13,000	11,44,000	15,85,000	15,85,000	17,00,000	18,00,000
North Arcot	20,78,000	20,11,000	16,97,000	19,76,000	18,04,000	28,87,000	28,87,000	30,21,000	30,80,000
South Arcot	32,62,000	37,43,000	26,87,000	32,59,000	24,79,000	38,52,000	38,52,000	39,10,000	39,10,000
Tanjore	37,18,000	39,81,000	39,20,000	39,41,000	38,19,000	13,67,000	13,67,000	13,70,000	13,70,000
Trichinopoly	14,22,000	14,05,000	12,56,000	14,14,000	14,61,000	15,00,000	15,00,000	15,00,000	15,00,000
Madura	13,43,000	15,39,000	14,65,000	13,68,000	17,48,000	23,70,000	23,70,000	23,70,000	23,70,000
Tinnevelly	22,45,000	21,44,000	23,21,000	23,80,000	23,11,000	24,34,000	24,34,000	24,33,000	24,33,000
Coimbatore	24,15,000	27,27,000	23,81,000	24,57,000	24,67,000	40,000	40,000	42,000	42,000
Nilgiris	24,000	22,000	23,100	32,000	32,000	11,76,000	11,76,000	16,16,000	16,16,000
Salem	16,30,000	16,15,000	16,70,000	16,63,000	15,41,000	11,97,000	11,97,000	17,00,000	17,00,000
South Canara	11,78,000	11,89,000	12,01,000	11,59,000	12,51,000	17,93,000	17,93,000	17,60,000	17,60,000
Malabar	17,19,000	18,35,000	17,47,000	17,71,000	17,61,000	325,04,000	350,63,000	350,00,000	
Total	352,15,000	369,01,000	348,08,000	363,27,000	357,75,000	337,15,000			

This

This estimate may be realized if the season of 1877-78 is moderately favourable. It is not very high when past actuals are regarded

13 Miscellaneous The amount estimated by Collectors under this head is Rs 38,58,000 which is less than the average of the Collections of the past 5 years by Rs 1,05,000. The decrease is chiefly in Chingleput and Tinnevelly. The decrease in the latter is accounted for by a corresponding increase under Ryotwar and D. Mat in the former is not properly explained. The Board would therefore raise the Collectors' estimate by Rs 42,000 which will bring the whole estimate to Rs 39,00,000

1871-72	38,61,000
72-73	37,66,000
73-74	39,67,000
74-75	41,01,000
75-76	41,19,000
Average	39,63,000
R.E. 76-77	38,51,000
Coll.s E. 77-78	38,58,000
B.E. 77-78	39,00,000

* Chingleput - 45,000
Tinnevelly - 64,000

14 The total Land Revenue as revised by the Board thus amounts to Rs 4,64,5000 ~~4,19,11,000~~ and compares with the previous years actuals as shewn in the margin.

Actuals	Rs
1871-72	443,53,000
72-73	468,84,000
73-74	444,64,000
74-75	463,21,000
75-76	454,00,000
Average	454,84,000
76-77 Sanctioned Estimate	449,00,000
Collectors Regular Estimate	431,11,000
Board's " "	419,00,000
77-78 Collector's Estimate	445,58000
Board's Estimate	446,45,000

15 Excise on Spirits and Drugs

Rs 63,80,000 is the amount sanctioned for the current year; but the probable Collections are estimated by Collectors at only Rs 62,39,000 though estimating with reference to the actuals of the first five months of the current year and the last seven months of

of the past year, the figure ought to amount to Rs 64,07,000. The unfavourable season reacts on the Abkarry revenue and the Board do not consider that the Collectors' estimate should be enhanced. The decrease is chiefly in Salem and is due to the non-enforcement of the payment of the amount guaranteed by the renter, under G.O. dated 30th June 1876 No. 882.

16. The amount estimated by Collectors for 1877-78 is Rs 63,11,500 as shewn below:

Excise Duty	Rs 16,13,200
Arrack	15,96,200
Toddy	19,06,200
Amani	11,56,900
Miscellaneous	37,000
	63,11,500

Duty on beer Rs 15900
Licence fees 18100
Miscellaneous 3000
37000

17. Excise duty. The subjoined statement shows the minimum amount guaranteed, the probable actuals of the current year, and the amounts estimated for 1877-78 in each of the districts in which excise system prevails

Districts	Minimum amount guaranteed	Probable actuals 1876-77	Collector's Estimate for 1877-78	Board's Estimate for 1877-78
Ganjam	66,000	71,000	77,020	77,000
Vizagapatam	93,600	99,600	93,600	94,000
Chingleput	40,000	65,000	65,000	65,000
North Arcot	242,030	2,50,000	2,50,000	2,50,000
South Arcot	1,24,000	1,24,000	1,24,000	1,24,000
Nellore	61,000	65,000	65,000	65,000
Bellary	1,00,600	1,00,600	1,00,600	1,00,000
Tanjore	1,80,000	1,26,500	1,80,000	1,80,000
Trichinopoly	1,10,000	1,10,000	1,70,000	1,10,000
Coimbatore	2,70,000	2,25,000	2,25,000	2,50,000
Malabar	80,500	83,000	83,000	83,000
Salem	341,000	2,30,000	2,40,000	3,00,000
Total	17,08,700	15,49,700	16,13,200	16,98,000

18. As in Tanjore, the contractors in Coimbatore and Salem were for special reasons allowed during the current year to pay excise on the actual issues of arrack without reference to the guaranteed amount. This indulgence does not extend to 1877-78 and yet the Collectors of Salem and Coimbatore

have entered a sum less than the amount guaranteed. The causes not explained. Their estimates will therefore be raised to Rs 2,50,000 and 3,00,000 respectively which are still below the sums guaranteed. The other estimates are accepted

19. Rents of Arrack. The estimates of the Collectors in the renter districts are shewn below, and are accepted with slight modifications.

Districts	Amount of rent	Regular Estimate for 1876-77	Collectors' Estimate for 1877-78	Board's Estimate for 1877-78
Godavery	1,89,786	2,01,100	2,01,900	2,00,000
Kistna	173,250	1,99,500	1,73,200	1,73,000
Cuddapah	2,16,095	2,16,100	2,16,100	2,16,000
Bellary	3,01,950	3,01,900	3,02,000	3,02,000
Kurnool	1,36,700	1,36,700	1,36,700	1,37,000
Madura	1,98,250	1,95,000	1,95,000	1,95,000
Tinnevelly	137,000	1,37,000	137,000	137000
South Canara	80,250	80,600	78,900	79,000
Malabar	1,55,400	1,50,800	1,55,400	155000
Total	15,88,675	16,21,700	15,96,200	1594000

x according to resale

20. Toddy. The estimates of Collectors which are shewn below are on the

whole fair, and will be accepted with slight alterations to round the figures

Districts	Amount of rent	Regular Estimate for 1876-77	Collectors' Estimate for 1877-78	Board's Estimate for 1877-78
Ganjam	9451	7,400	7,000	9,000
Vizagapatam	37,650	38,800	37,700	37,000
Godavery	82,120	82,100	82,100	82,000
Kistna	64,400	60,000	64,400	64,000
Nellore	19,480	17,000	17,000	19,000
Cuddapah	17,112	17,100	17,100	17,000
Bellary	354,800	3,54,800	3,54,800	3,55,000
Kurnool	90,830	89,800	89,800	90,000
Chingleput	1,35,000	1,35,000	1,35,000	1,35,000
Porto Novo	1,20,580	1,10,000	1,10,000	1,20,300
North Arcot	1,30,000	1,30,000	130,000	1,30,000
South Arcot	3,23,000	3,23,000	3,23,000	3,23,000
Tanjore			39,800	39,000
Trichinopoly	39,790	39,800	78,000	82,000
Madura	82,450	78,000	44,000	44,000
Tinnevelly	44,050	44,000	90,600	90,000
Coimbatore	90,900	90,600	1,30,000	1,39,000
Salem	1,39,430	1,20,000	58,800	58,000
South Canara	58,800	58,800	99,200	99,000
Malabar	99,250	99,200		
Total	19,39,093	18,95,400	19,08,300	19,32,000

Estimate Sobsale
Madras - 11,24,000 - 11,64,122. 21
Jeypore - 32,850 - 35291
11,56,850 - 11,95,413

Amani in Madras and in Jeypore in Vizagapatam. The Collectors estimate the revenue at Rs 11,56,850 against Rs 11,95,413 the

the actuals of 1875-76. The decrease is the result of the reduction in the duty of the outside Puttar godown in the Madras District. The estimates are accepted in round numbers at Rs 11,57,000.

Madras 11,24,000
Jeypore 33000
11,57,000

22. Miscellaneous Revenue. The Collectors' estimates call for no remark as the whole, the Board's estimates under Abkarry amounts to Rs 64,18,000 and compares with the actuals of past years as shown below

Excise Rs	16,98,000
Rent of arrack	15,94,000
Toddy	19,32,000
Aquafie	1157000
Miscellaneous	37,000
	64,18,000

Actuals	1871-72	Rs 57,09,000
	1872-73	61,69,000
	1873-74	60,99,000
	1874-75	60,59,000
	1875-76	63,39,000
1876-77	Sanctioned estimate	63,80,000
	Collectors regular estimate	62,39,000
1877-78	Collectors estimate	63,11,000
	Boards Estimate	64,18,000

23 Sea Customs. The sanctioned estimate for the current year under this head is Rs 25,40,000 The actual Collections of the first five months of the current year amounts to Rs 11,19,000 and supposing that the Collections during the next seven months are equal to the corresponding months of the past year during which the new Tariff Act was in force, the actual receipts during 1876-77 are likely to amount to Rs 26,29,000 But the Collectors estimate the probable Collections at Rs 26,48,000 which will be adopted as the regular estimate. For 1877-78 the amount is estimated by the Collectors Rs

Actuals	1871-72	29,23,000
	72-73	27,41,000
	73-74	31,44,000
	74-75	29,46,000
	75-76	27,94,000
Sanctioned estimate	76-77	25,40,000
Regular estimate	Do	26,48,000
Collectors estimate	77-78	26,26,200
Boards estimate	Do	26,23,200

+Rs 15,10,000

Re 26,26,200 reckoning declared.

Districts	Number of collectors employed in each District the last year	Estimated Collection for the present year	Collectors Estimate for 1877
Ganjam	50,000	60,000	60,00
Vizagapatam	18000	18000	18,000
Godavary	100,000	95,000	80,000
Kistna	18,000	18,000	18,000
Nellore	180	80	100
Madras	18,18,000	18,20,000	18,20,000
South Arcot	90,000	92,000	94,000
Tanjore	5,45,000	5,60,000	5,65,000
Madura	12,000	11,000	11,000
Tinnevelly	108,000	102,000	102,000
South Canara	40,000	50,000	40,000
Malabar	42,000	40,000	42,000
Total	2,60,00	2,80,00	2,82,00

25. The Collectors of Ganjam district
have explained the reasons for Defalcation
to amount so much greater than the
regular Estimate, but still there
is some mistake, for the whole Net
Tax calculated the estimate
with reference to the Collectors report
for

first four Months of the current year
with the last seven Months of the
past year, the Branch has a great
deal more than
the estimated
receipts for 1877.78
as entered in this
Estimate will be raised
by Govt. The Estimate will therefore
Increase in which Malabar no special
increase is given for as Govt an estimate
must be given for the whole District
as it will be necessary to refer to
the Estimate in all Correspondence. The total
Estimate as revised by the Board
must be left to stand against Re
-venue the regular Estimate
of the current year. The Board
should have returned a larger
Revenue

Collections of the first four months of 1878	11,2,130
Same time in 1877	
Excess of the Last than	60,950
month of 1877 78	18,78,80

receipts but for the depreciation
in the value of silver which took place
principally after the Duty was imposed
and for the duties unchecked by land
on the Coast to decrease the Customs
Revenue.

26 Land Customs The Collectors'

Estimates under-stated 1892-93		20,000
Land Customs " 1893-94		1,96,000
Amount to Be " 1893-94		2,16,000
Expenditure " 1893-94		2,86,000
Net Revenue Land Customs 1893-94		2,70,000
Estimate under-stated 1894-95		22,000
Gross Land Customs Revenue 1894-95		2,92,000

Districts	Gross Land Customs Revenue 1894-95	Refunds 1894-95	Net Land Customs Revenue 1894-95	Estimate 1893-94	Revised Estimate 1893-94
Godavery	101	101	100	220	201
Vizagapatam	72,000	4,300	67,700	60,200	64,000
Ganjam	1,50,000	6,300	1,43,700	1,25,000	1,25,000
Malabar	1,900	900	1,000	2,000	2,000
Total	2,23,000	11,500	2,11,800	1,87,420	1,91,201

27. Salt. The Estimate for 1894-95 of Rs 136,50,000, but
before the Collections of the past
year, and three
quarters of the current year and
of the last three months of the past
year, the actual collections are not
likely to exceed Rs.
1,95,07 131,50,000 The Collector
in 1893-94 is hopeful
of the last 3 months 52,96,965 however that
in 1894-95 1,77,305 the Receipts Rs 133,96,000.

The Coast is that which a large falling
off is apprehended is that in which
Vizagapatam, Nellore
Guntur and the Godavery districts
are situated. In all the salt is
Madras 1,50,000 manufactured by solar evaporation
Nellore 50,000 and the Agency Collectors
Godavery 2,20,000 are the Chief Country
Salt Revenue Officers
of the Province
Malabar
Canara

29. The Collectors of Sungam gave
Revenue for the ensuing Estimate
and there is little reason to hope
for further Encouragement of the small
remaining of that district. The
Board see no reason to anticipate
that the value in which will
fall below those of the current
year the Estimate for those two
districts have therefore been raised
by the Board by a sum of Rupees
The Tirgapatam Revenue is also duly
expended, and no extraordinary circum-
stances the Board perceive
the Collectors Estimate Reports upon
the current year's Regular Estimate
of Rupees The Collectors Estimate
is framed on the same principles
that the former with the exception
that the Farm of the manufacture
will be continued, but the
Farmers have suffered much injury
by the recent Cyclone and the

the revenue is scarcely likely to exceed
that of the current year. The
Estimate will be reduced by Rs. 57,500
The Collectors of Tellicherry though
doubting whether the full revenue
can be fairly estimated at more
than Rupees two millions the
Company Collectors Estimate of Rs. 1,852,000
by Candidus the latter officer seems
to be confident that the estimate
will be realized. The Board think
that a safe Estimate for more
than Rupees Six Chingleputh, South
Arcot & Madura the Collectors'
Estimate appears somewhat high
and have accordingly by the Board
The following figures
show the past year's actuals
of the Collectors Estimates
for Canara and Malabar.

1870 71	685,000	11,91,000	Island
71 72	8,63,000	11,11,000	do
72-73	9,32,000	11,10,000	do
73-74	8,78,000	9,15,000	do
74-75	8,32,000	9,99,000	do
75-76	8,93,000	9,99,000	Continuous Island
76 77	6,25,000	9,99,000	Ceylon
77 78	800,000	8,88,000	Collectorship

of the revenue obtainable from Salabat
for 1877-78 Rs 800,000 are expected
as Collection of duty on salt
imported from foreign Indian
ports and Colombo from sale
of Government Salt in stock,
the remainder being miscellaneous
revenue. The Central Province
includes Kornegalle imported duty
the remaining Rs 200,000 being
the estimated price for the sale
of Government Salt. The Commissioner

5

26

the Collector states that the sales
of salt are rapidly falling away
below those of inland salt and that
he anticipates that, unless
steadily checked by smuggling under
Colour of imported and the Khuda
Wadilla system of the excise system
being introduced, the receipts can
only be estimated at Rs 4,60,000 during
Rs 4,80 - for Kornegalle on 25,216 Indian
Bazaars. The amount sold and
imported during last year
is unsatisfactory as the introduction
of cheaper salt supply of these
districts has rendered difficult to
estimate the revenue for next year
but as the system is introduced, the
collection in this province ought
to be, under the Khuda Wadilla
system, the same as in the districts in Colombo

if any thing of a like nature should
take place of duty at Malabar
for 4 years. The rate will be
reduced to 2½ per Cent. Malabar
will pay foreign salt imported
for its own consumption;
and on the new system will probably
be accompanied by increased fac-
cilities against illicit consumption.
It will keep the Bombay

of 1½ per Cent. the total of Government
duty on imports in that year
to be 4½ per Cent. Imports in that year
for Malabar
2½ per Cent. and for South Canara
1½ per Cent. will
be 4. Hence these figures will
be adopted for the Bombay estimate
of the duty on private imports from
Bombay would to be credited to
Bombay, & no estimate can be made
of Madras, the estimate can be made
of Madras, the proportions in
which Bombay and foreign salt
will be imported are entirely
uncertain. In the event how-
ever of Government determining
that pending the orders of the
Government of India on the
recommendation of the new system
proposed, should be made
to
the

The following is an abstract of the estimates under the several heads of Public Service for the foregoing financial year.

	Estimate of the first six months of 1875-76	Estimate for the corresponding six months of 1876-77	Difference
Customs	1,603,000	1,618,000	+ 15,000
Excise	2,392,000	2,461,000	+ 69,000
Stamps	1,284,000	1,119,000	− 165,000
Post Office	157,000	92,000	− 65,000
Land Revenue	5,180,000	4,875,000	− 305,000
Income Tax	512,000	522,000	+ 10,000
Miscellaneous	1,185,000	1,224,000	+ 39,000

The Charge decrease under Land Revenue is chiefly due to the smaller amount of arrears outstanding in some districts and to the unfavourable character of the seasons in the districts to which the margin of the increase is due in Sind and Bengal.

Receipts under

and I am explained to by the
the answer and that of the
beginning of the year I have given
and the following effect for the
and land which is due to the
operation of the new tariff act. The
duty on the will be explained
Mexican and Columbian dollars
already explained.

Knox

Attorney

of Pittsburgh Pennsylvania

Circuit Court

Western District

of

Attorney
Pittsburgh

the current year, the reports
estimates for Madras and
the estimates for 1877-78 as
final and subsequent

Statement

Districts				Regular		

[illegible]

[illegible] Estimate [illegible]

[illegible] Estimate [illegible]

[illegible] Estimate [

by 89000 Rs. on the ground that the Collectors figures ~~are too low~~ were

Conducted with the Boards figures which was

Rs. 38,000 in excess of the sanctioned amount for the current year, there

shows a decrease of Rs. 48000 - Mr. Keighley in the Board stated below.

Sanjan	7000
Todaria	12800
Tirthe	7580
Bilimora	33200
Vankaner	20720
Nadiad	90000
Anand	27500
Cambay	24400
Petlad	40000

Mr Kelly alone in increase

for which he explained in view of the average receipts of the last seven years which was only Rs. 1,69,000 while the actual is Rs. 1,87,536 Rs. 63,39,000 - The Board have adopted the Collectors figures

Mr Lee

Collectors Estimate

Mr Patel

Land Revenue

Mr

increase of about 15% is estimated may be made;
a final estimate can
explanation is appended
in regard to these items
[illegible]
[illegible]
[illegible]

Land and Assessed Values

Boards of Equalization finish
their work with the
most practicable dispatch
after their [illegible]
Collector and Assessor
the preliminary estimate
back to the extent
of the first figures

Regular Estimate

[illegible]	[illegible]	[illegible]
25,000	20,000	year with the short
Estimate 1907		
26,23,211	22,8,211	exhibit number of the last
Estimate 1907		
[illegible]	23,250	year are first and

are found the heavy
under the Customs, as
compared with the
average collections of
former years as
attributable to the
operation of the new
Tariff Act.

Sec.

[illegible]
data [illegible] the esti-
mate shown in the
second [illegible] year
after [illegible]
[illegible]

The estimated Revenue
under the Land System,
as noted below with
the actuals of the last
five estimates for the
current year.

1907 Actuals	633,000
1908 Estimated Actuals	650,000
1909 Estimated	532,500
1910 Actuals	625,000
1911 Estimated	650,000
1912 Estimated	650,000

Sec.

Submitted 10/7

The Court have got fully into the Evidence for Defendant & Mr. Sheir finished Read on the Amount of duty payable on the Importation submitted with reference to the Schedule of 1875-76

Mr. Reid

Mr. Sheir

Mr. Reid

Mr. Sheir

Mr. Reid

Mr. Sheir

Mr. Reid

will continue. The Board's estimates show a considerable falling off, especially in Malabar, but they are much in excess of the Collectors' forecasts and are not more than what may be fairly expected under the circumstances of the Districts. With reference to the Board's remark that it is not clear whether in the case of Bombay salt the duty will be prepaid or not, and if it is, whether whether it will be credited to this Presidency or to Bombay, your attention will be called to the letter from the Govt. of India recorded in G.O. [illegible] dated [illegible] from which it will be seen that the duty on salt will be prepaid but while not refunded by taken credit for ~~when exported~~ ~~from the Bombay~~ ~~Presidency~~

The estimate now submitted will stand thus as compared with the Regular estimate for 1876-77 and the average collections of former years.

average of 5 years actuals ending 1875-76	13,47,000

continued

Sanctioned Estimate for 1876-77 — 13,650,000

Regular Estimate for 1876-77 — 13,058,500

Revised Estimate for 1877-78 — 13,369,300

Stamps—

The Board's Revised Estimates under this head vary but slightly from the Collectors' figures except in the case of Trichinopoly where the excess of 3 lacs reported is evidently an error as presumed by the Board. The figures do not materially vary for the sanctioned estimate for the current year, and allow for a decrease which is likely to follow from the state of the season. They call for no special remark and will be passed as submitted.

Average collections of 5 years ending 1875-76 — 4,584,000

Sanctioned Estimate for 1876-77 — 5,000,000

Regular Estimate for 1877-78 — 4,800,000

Estimate for 1877-78 - 4,900,000

With these remarks the Estimated receipts for 1877-78 are passed at Rs. 695,[illegible] as

as under below.

Land Revenue	423,12,000
Excise on Spirits & drugs	61,10,000
Sea Customs	2623200
Land Customs	228200
Salt	133,69,300
Stamps	4900000
	6958,27,00

6 To the Secretariat Staff } Dec 16 Jany Rs 1 Crore 10 lacs
14 The Board of Revenue Dec 16 Jany
5 The Financial Dept }

C 6-1-77-R.8 Jan