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M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2933 Press ~~Mis.~~

166.167

Dated 9— 12— ~~19~~ 1867

Not to be folded or roughly handled

2933

No. 166. Read the following Proceedings of the Board of Revenue, dated 8th November 1867, No. 7,307 :—

1. The Board resolve to submit to Government their Budget Estimate of Revenues and Receipts for 1868-69, with the following remarks :—

2. The annexed abstract exhibits in one view the estimates for the ensuing year compared with that of the current year, and the actuals of the penultimate year. As the year 1866-67 comprised only eleven months, the actual collections of April 1867 are separately entered in the abstract, in order to admit of fair comparison being made :—

	Actuals.			Estimates.	
	1866-67. From 1st May 1866 to 31st March 1867.	April 1867.	Total.	1867-68.	1868-69.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Land Revenue...	363,55,548	60,36,580	423,92,128	430,00,000	434,00,000
2. Abkarry	42,59,524	4,12,322	46,71,846	56,50,000	53,00,000
3. License Tax ...	.....	...	.....	5,86,000	6,85,000
4. Sea Customs ...	18,26,750	1,84,095	20,10,845	19,38,500	21,50,000
5. Land Customs...	1,06,744	15,374	1,22,118	1,39,500	1,50,000
6. Salt	104,72,037	9,77,149	114,49,186	124,00,000	131,00,000
7. Stamps	28,32,359	2,22,488	30,54,847	40,50,000	41,25,000
Total...	558,52,962	78,48,008	637,00,970	677,64,000	689,10,000

3. Land Revenue.—The estimates of the Collectors of Districts under this head amount to Rupees 432,76,514. This sum is in excess of the current year's estimate by Rupees 2,76,000. The Collectors of Kistna, South Arcot, and Tinnevelly anticipate larger receipts from intended cultivation. The actual collections of these three districts in 1866-67 (twelve months) ranged as per margin, and the Board consider that the sums estimated by the Collectors are not beyond what are likely to be realized, taking into consideration the unfavorable nature of the season in 1866-67. The Collectors of Godavery and Madura have each reduced their estimates by three lacs, the former with reference to the current Land Revenue demand likely to be realized within the year, and the probable arrear collections, and the latter on the supposition that prices will fall, and re-act on the revenue. The actuals of these districts for twelve months of 1866-67 amounted to thirty-nine and twenty lacs respectively ; and the Board are of opinion that the estimates for the ensuing year may safely be raised to thirty-nine and twenty-one lacs respectively. The estimates for the rest of the districts have been adopted with such slight alterations as will convert the amounts into even sums. The total estimate passed by the Board amounts to Rupees 434 lacs. An explanatory memorandum shewing the grounds on which the estimate has been adopted accompanies these Proceedings, as directed by

	Rs.
Kistna	34,35,000
South Arcot	28,86,000
Tinnevelly	30,95,000

Government in paragraph 3 of their Proceedings, dated 27th November 1866, No. 3,244.

4. ABKARRY.—Under this head the district estimates amount to Rs. 49,30,545 against Rupees 56,50,000 for the current year. In the Budget for the current year, the Board's estimates were based on the rents realized by the farms in the several districts at the sales in 1866, but in some districts the contractors have failed, and the farms were re-sold at a reduction. In Cuddapah, Bellary, Kurnool, and Tanjore, the estimates for the coming year shew a large decrease, and the Collectors do not anticipate large receipts on account of this item of revenue. The contracts for the farms of all the districts expire on the 30th June 1868, and the Board think there is fair reason for supposing that they will be re-sold at advanced rates. The circumstances of the year 1866 were quite exceptional, and, in the case of some contractors, permission to continue their farms at the existing rents for 1867-68 was considered sufficient compensation for the loss incurred by them. The Salem District Farm was sold for the year 1867-68, at an advance of Rupees 1,00,050. In 1861 the farms of eighteen districts were sold at an advance of Rupees 4,76,977, being an increase of thirty-two per cent. on the former rents. The Board have accordingly slightly raised the Collectors' estimates, and the total estimate passed by them stands at Rupees 53,00,000, or Rupees 3,50,000 less than the current year's Budget, and Rupees 6,28,154 above the actuals of twelve months in 1866-67.

5. LICENSE TAX.—The License tax was brought into operation from 1st May 1867. The estimates of Collectors under this head for 1868-69 amounted to Rupees 6,35,154. The Collectors of Nellore and Tinnevelly have omitted to estimate any sums under this head; but the Board have entered Rupees 35,000 for the former district, and Rupees 15,000 for the latter, making a total of Rupees 6,85,000 in round numbers. This estimate does not include the stoppages from the pay of Public Servants at the Presidency, as the Accountant General, who was requested to furnish a memorandum of the probable collections on that account, has not yet furnished this information. As the tax has been but recently introduced, no accurate estimate can be framed, but as the Collectors' figures are based on the late Income Tax Returns, the Board have adopted them in the Budget.

6. SEA CUSTOMS.—The estimate for the current year under this head amounted to Rupees 21,00,830, and the estimate is fixed by the Board at Rupees 21,50,000. The alterations made by the Board in the sums estimated by Collectors are immaterial, except in the case of Madras, where Rupees 30,000 has been added to the Collector's estimate in consideration of the depressed condition of trade during 1866-67 and 1867-68.

7. LAND CUSTOMS.—Under this head the Board have fixed the estimate at 1,50,000 Rupees, or about Rupees 10,500 in excess of the current year's estimate, to meet the probable collections from the enhanced duty on grain, under Act No. XVII of 1867.

8. SALT.—From the separate statement of the estimated receipts and sales of Salt in 1868-69, submitted with these Proceedings, under the Orders of Government, dated 31st March 1863, No. 599, it will be seen that the revenue of the Salt Department is estimated at Rupees 131,10,832. The Collectors' estimates have been generally adopted with the change of the figures into round numbers. The total amount admitted in the Budget is Rupees 131,00,000, or seven lacs above the estimate of the current year, and Rupees 16½ lacs above the actuals of 1866-67. The largest increase in the estimates occurs in the Districts of Kistna and Madras. The Board consider it proper to remark here that the Salt revenue has been steadily progressing for some years, owing to the facilities for sales at moderate rates in the interior which are afforded by the railway, to the more efficient supervision of the department, and to the development of new works at the several salt pans, and that on this ground the estimate fixed by the Board for the ensuing year is not likely to be beyond the mark.

9. STAMPS.—The Collectors' estimates under this head amounted to Rupees 40,99,101, or to nearly the same amount as those of the current year, but the Board have altered them to round numbers, and have raised the estimate of the Superintendent of Stamps to Rupees 1,55,000, making on the whole a total of Rupees 41,25,000. In the present state of uncertainty in regard to the Stamp Law the Board have preferred not to make any further alteration in the estimates. If Act No. XXVI of 1867 is to continue in force, it will undoubtedly largely increase the receipts under this head of revenue.

	Fees for stamping Weights and Measures.	Sale proceeds of waste, &c., land.
	RS.	RS.
Ganjam	200	5,000
Vizagapatam	50	1,000
Godavery	600	1,000
Kistna	200	500
Nellore	700	...
Cuddapah	...	...
Bellary	400	...
Kurnool	...	1,000
Madras	5,000	...
North Arcot	...	250
South Arcot	2,000	100
Tanjore	800	...
Trichinopoly	100	...
Madura	3,000	500
Tinnevelly	1,000	800
Coimbatore	...	2,000
Salem	100	2,000
South Canara	...	500
Malabar	...	3,00,000
	14,150	3,14,650

10. As usual the sums estimated by Collectors on account of fees for stamping weights and measures, and those anticipated to be collected from the sale of waste lands, and the redemption of quit-rent on Inams, are entered in the margin, for inclusion in the Accountant General's Financial Budget.

No. 167. ORDER THEREON, 9th December 1867, No. 2,933.

General.

1. With their Proceedings above recorded, the Board of Revenue submit the Budget Estimate of Receipts for 1868-69.

2. LAND REVENUE.—The Board estimate under this head for Rupees 434,00,000 against Rupees 430,00,000, the estimate for the current year, and Rupees 423,92,128, the actual collections during the twelve months from 1st May 1866 to 30th April 1867. The Board's estimate, which exceeds the actual collections of the last year by more than 11,00,000, appears at first sight to be high, but the progress of the land revenue in the current year is remarkable, and the Budget Estimate is likely to be exceeded by several lacs. The collections within the first six months of 1866-67, *i. e.*, from April to September 1866, were Rupees 159,08,034, and those during the

same months of the current year amounted to Rupees 177,94,072, the increase being 18,86,038. From a statement procured from the Accountant General's Office, the Government observe, that this increase is spread over sixteen of the nineteen districts, and so can scarcely be the result of exceptional and temporary causes, but is apparently owing to the extension of cultivation brought about in ordinary course, by the revision of assessment, and the favorable character of the season in the several districts. The Government understand that the Accountant General anticipates in his regular estimate for the current year, an increase of 5,55,000 over the Budget Estimate for this item, or Rupees 435,55,000 in all. The estimate for the next year will be fixed at Rupees 435,00,000. The Board will be requested to explain the progress of the revenue during the first half of the then current year when submitting future annual Budgets of receipts.

3. Abkarry.—The Board's estimate of Rupees 53,00,000 under this head against Rupees 46,71,846, the actual collections in the twelve months of 1866-67, and Rupees 56,50,000, the estimate for the current year, is approved. The decrease below the latter sum is anticipated by reason of the failure of the contractors in some of the districts, and the consequent probable check to competition at the next sale of the farms.

4. License Tax.—The Board's estimate of Rupees 6,85,000 is raised to the round sum of Rupees 7,00,000. The Accountant General will make this estimate complete by adding the stoppages from the pay of public servants at the Presidency.

5. Customs.—The Board's estimate of Rupees 23,00,000 under this head against Rupees 21,32,963, the actual collections in the twelve months of 1866-67, and the estimate of Rupees 20,78,000 for the current year, may be raised. The actual collections during the first six months of the current year were Rupees 12,03,385 against Rupees 10,38,910, realized in the corresponding period of last year, and the Trade Returns for the later months shew much improvement. The estimate for the next year will, therefore, be fixed at Rupees 24,00,000.

		Rs.
Sea Customs		21,50,000
Land do.		1,50,000
	Total ...	23,00,000

		Rs.
Sea Customs		22,50,000
Land do.		1,50,000
	Total ...	24,00,000

6. Salt.—The Board's estimate under this head amounts to Rupees 131,00,000 against Rupees 114,49,186, the actual collections in twelve months of 1866-67, and Rupees 124,00,000, the estimate for the current year, and, as in the case of Land Revenue, appears at first sight high. The proper period of 1866-67 to be taken for comparison with the current or next year is from April 1866 to March 1867, instead of from March 1866 to April 1867, as the Board have done. The actual collections during the former period were Rupees 112,76,916, and of this the sum realized in the first six months was Rs. 46,21,315

		Rs.
April 1866...		8,04,879
May 1866 to March 1867... ...		104,72,037
	Total ...	112,76,916

Proceedings of the Madras Government, Revenue Department, 9th December 1867.

against Rupees 49,64,398, in the corresponding period of the current year. The Government feel some doubt whether more than Rupees 120,00,000 will be collected this year out of the estimate of Rupees 124,00,000. But considering the increase of nearly eleven and a half lacs in 1866-67 over the revenue of 1865-66, notwithstanding the increase of price from Rupees 1-8-0 to Rupees 1-11-0 the maund in March 1866, the estimated addition of eleven lacs for next year to the probable collections of the current year is perhaps not over-sanguine, and is, it is observed, in accordance with the anticipations of the local officers.

		Rs.
1866-67		112,76,916
1865-66		101,27,596
	Increase ...	11,49,320

The completion of the Vedarniem Canal, and the Errode Junction, ought to have a marked effect on the salt sales, and under all the circumstances of the case the Board's estimate is accepted. This rapid development of Salt revenue is the result, as has been frequently remarked, of the extension of the Railways, as well as of the new arrangements introduced into the Salt Department, and the constant attention given to its administration.

7. Stamps.—The Board's estimate under this head is only Rupees 41,25,000, against Rupees 40,50,000, the estimate for the current year, and Rupees 30,54,847, the actual collections of twelve months in 1866-67. The Board observe that if Act XXVI of 1867 is to continue in force, it will undoubtedly largely increase the receipts under this head, but that in the present state of uncertainty in regard to the Stamp Law, they have thought it proper not to raise the estimate further. The Government, however, cannot suppose that the revision of the Stamp Act will be carried so far as almost to neutralize the larger revenue which is expected from this source. The collections during the first six months of the current year were Rupees 17,10,555 against Rupees 15,48,863, realized during the same period last year, thus shewing an increase of Rupees 1,61,692. The Courts, however, were adjourned during this first half-year, and the increase in the second half must be still larger. The Government are therefore of opinion that the estimate of Stamp Revenue may be safely fixed at Rupees 43,00,000.

8. The total estimated revenue under the above heads amounts to Rupees 693,00,000, as shewn in the following table :—

Items.	Actual of 1866-67 for 12 months.	Estimate for 1867-68.	Estimate for 1868-69.
	Rs.	Rs.	Rs.
Land Revenue	423,92,128	430,00,000	435,00,000
Abkarry	46,71,846	56,50,000	53,00,000
License tax	.....	5,86,000	7,00,000
Customs	21,32,963	20,78,000	24,00,000
Salt	114,49,186	124,00,000	131,00,000
Stamps	30,54,847	40,50,000	43,00,000
Total ...	637,00,970	677,64,000	693,00,000

Proceedings of the Madras Government, Revenue Department, 9th December 1867.

	RS.
Stamping Weights and Measures ...	14,150
Sale proceeds of waste and escheated lands and money paid in redemption of quit-rent on Inam	3,14,650

9. The Government accept the Board's estimates on account of the items noted in the margin.

10. The Budget, as revised, will be transmitted to the Accountant General, with a copy of the Board's Proceedings above recorded.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Accountant General, with Budget Estimate.
,, the Board of Revenue.
,, the Financial Department.

Exd. S. T. Augustin.

5. LICENSE-TAX.—The License-tax was brought into operation from 1st May 1867. The estimates of Collectors under this head for 1868-69 amounted to Rupees 6,35,154. The Collectors of Nellore and Tinnevelly have omitted to estimate any sums under this head; but the Board have entered Rupees 35,000 for the former District, and Rupees 15,000 for the latter, making a total of Rupees 6,85,000 in round numbers. This estimate does not include the stoppages from the pay of public servants at the Presidency, as the Accountant General, who was requested to furnish a memorandum of the probable collections on that account, has not yet furnished this information. As the tax has been but recently introduced, no accurate estimate can be framed, but as the Collectors' figures are based on the late Income-tax returns, the Board have adopted them in the Budget.

6. SEA CUSTOMS.—The estimate for the current year under this head amounted to Rupees 21,00,830, and the estimate is fixed by the Board at Rupees 21,50,000. The alterations made by the Board in the sums estimated by Collectors are immaterial, except in the case of Madras, where Rupees 30,000 has been added to the Collector's estimate in consideration of the depressed condition of trade during 1866-67 and 1867-68.

7. LAND CUSTOMS.—Under this head the Board have fixed the estimate at 1,50,000 Rupees, or about Rupees 10,500 in excess of the current year's estimate, to meet the probable collections from the enhanced duty on grain, under Act No. XVII. of 1867.

8. SALT.—From the separate Statement of the estimated receipts and sales of salt in 1868-69, submitted with these Proceedings, under the Orders of Government, dated 31st March 1863, No. 599, it will be seen that the revenue of the Salt Department is estimated at Rupees 131,10,832. The Collectors' estimates have been generally adopted with the change of the figures into round numbers. The total amount admitted in the Budget is Rupees 131,00,000, or seven lacs above the estimate of the current year, and Rupees 16½ lacs above the actuals of 1866-67. The largest increase in the estimates occurs in the Districts of Kistna and Madras. The Board consider it proper to remark here that the Salt revenue has been steadily progressing for some years, owing to the facilities for sales at moderate rates in the interior which are afforded by the Railway, to the more efficient supervision of the Department, and to the development of new works at the several salt pans and that on this ground the estimate fixed by the Board for the ensuing year is not likely to be beyond the mark.

9. STAMPS.—The Collectors' estimates under this head amounted to Rupees 40,99,101, or to nearly the same amount as those of the current year, but the Board have altered them to round numbers, and have raised the estimate of the Superintendent of Stamps to Rupees 1,55,000, making on the whole a total of Rupees 41,25,000. In the present state of uncertainty in regard to the Stamp Law the Board have preferred not to make any further alteration in the estimates. If Act No. XXVI. of 1867 is to continue in force it will undoubtedly largely increase the receipts under this head of revenue.

	Fees for stamping Weights and Measures.	Sale proceeds of waste, &c., land.
	RS	RS.
Ganjam	200	5,000
Vizagapatam ...	50	1,000
Godavery	600	1,000
Kistna	200	500
Nellore	700	...
Cuddapah	...	...
Bellary	400	...
Kurnool	...	1,000
Madras	5,000	...
North Arcot	...	250
South Arcot	2,000	100
Tanjore	800	...
Trichinopoly ...	100	...
Madura	3,000	500
Tinnevelly	1,000	800
Coimbatore	...	2,000
Salem	100	2,000
South Canara ...	...	500
Malabar	...	3,00,000
	14,150	3,14,650

10. As usual the sums estimated by Collectors on account of fees for stamping weights and measures, and those anticipated to be collected from the sale of waste lands, and the redemption of quitrent on Inams, are entered in the margin, for inclusion in the Accountant General's Financial Budget.

(A true Extract.)

Secretary.

To the Secretary to Government, Revenue Department,
with three Statements in MS.

Exd. J. Wright.

No. 7,307.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th November 1867.

1. The Board resolve to submit to Government their Budget Estimate of Revenues and Receipts for 1868-69, with the following remarks:—

2. The annexed abstract exhibits in one view, the estimates for the ensuing year compared with that of the current year, and the actuals of the penultimate year. As the year 1866-67 comprised only eleven months, the actual collections of April 1867 are separately entered in the abstract, in order to admit of fair comparison being made:—

	ACTUALS.			ESTIMATES.	
	1866-67. From 1st May 1866, to 31st March 1867.	April 1867.	Total.	1867-68.	1868-69.
	RS.	RS.	RS.	RS.	RS.
1. Land Revenue...	363,55,548	60,36,580	423,92,128	430,00,000	434,00,000
2. Abkarry	42,59,524	4,12,322	46,71,846	56,50,000	53,00,000
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3. LAND REVENUE.—The estimates of the Collectors of Districts under this head amount to Rupees 432,76,514. This sum is in excess of the current year's estimate by Rupees 2,76,000. The Collectors of Kistna, South Arcot, and Tinnevelly anticipate larger receipts from intended cultivation. The actual collections of these three Districts in 1866-67 (twelve months) ranged as per margin, and the Board consider that the sums estimated by the Collectors are not beyond what are likely to be realized, taking into consideration the unfavourable nature of the season in 1866-67. The Collectors of Godavery and Madura have each reduced their estimates by three lacs, the former with reference to the current Land Revenue demand likely to be realized within the year, and the probable arrear collections, and the latter on the supposition that prices will fall, and react on the revenue. The actuals of these Districts for twelve months of 1866-67 amounted to thirty-nine and twenty lacs respectively; and the Board are of opinion that the estimates for the ensuing year may safely be raised to thirty-nine and twenty-one lacs respectively. The estimates for the rest of the Districts have been adopted with such slight alterations as will convert the amounts into even sums. The total estimate passed by the Board amounts to Rupees 434 lacs. An explanatory Memorandum showing the grounds on which the estimate has been adopted accompanies these Proceedings, as directed by Government in paragraph 3 of their Proceedings, dated 27th November 1866, No. 3,244.

	RS.
Kistna...	34,35,000
South Arcot	28,86,000
Tinnevelly	30,95,000

4. ABKARRY.—Under this head the District Estimates amount to Rupees 49,30,545 against Rupees 56,50,000 for the current year. In the Budget for the current year, the Board's estimates were based on the rents realized by the farms in the several Districts at the sales in 1866, but in some Districts the Contractors have failed, and the farms were re-sold at a reduction. In Cuddapah, Bellary, Kurnool, and Tanjore, the estimates for the coming year show a large decrease, and the Collectors do not anticipate large receipts on account of this item of revenue. The contracts for the farms of all the Districts expire on the 30th June 1868, and the Board think there is fair reason for supposing that they will be re-sold at advanced rates. The circumstances of the year 1866 were quite exceptional, and in the case of some Contractors permission to continue their farms at the existing rents for 1867-68, was considered sufficient compensation for the loss incurred by them. The Salem District farm was sold for the year 1867-68, at an advance of Rupees 1,00,050. In 1861 the farms of eighteen Districts were sold at an advance of Rupees 4,76,977, being an increase of thirty-two per cent. on the former rents. The Board have accordingly slightly raised the Collectors' estimates, and the total estimate passed by them stands at Rupees 53,00,000, or Rupees 3,50,000 less than the current year's Budget, and Rupees 6,28,154 above the actuals of twelve months in

Memo Shewing the grounds on which the Estimates of Land Revenue Collections for 1868-69 were fixed.

1/

Districts.	I Land Revenue- Actuals 11 months 1868-67	Estimates. 1867-68.	1868-69	Remarks.
	Rs	Rs	Rs	
Ganjam	901124	1150000	1150000	
Vizagapatam	1109013	1370000	1370000	
Godavery	3512825	4100000	3900000	The Collector's Estimate for 1867-68 was 3970000 but the Government raised it to Rupees 4100000. The receipts in the present year are however entering seriously affected by the new Settlement rates and also by the fact of arrears at the beginning of the Fusli having been small. The present Estimate of the Collector is Rupees 3800000 and is based on the Land Revenue demand to be realized within the year. The Board have raised it to the round sum of 3900000 Rupees as the cultivation is likely to be extend- ed when the ryots understand that no change in the water rate will be made.
Kistna	2891821	3300000	3550000	The increase over the current year's estimate is anticipated from increase of cultivation under the Annicut channels.
Nellore	1902142	2150000	2250000	The increase in the Estimate is with reference to the demand and Collections of the current year.
Cuddapah	1758081	2000000	1970000	This estimate is fixed with reference to the actuals of the 3 previous years. The estimate of the Board for the current year was Rupees 1970000 but it was raised to Rupees 2000000 by Government.
Bellary	1656575	2300000	2300000	
Kurnool	1345273	1520000	1530000	Raised to meet the increase likely to accrue from	
				do. do.
Madras	1306768	1550000	1600000	
North Arcot	1984330	2300000	2300000	
South Arcot	2516090	2900000	3000000	Extension of cultivation is anticipated in these Districts.
Tanjore	3386585	4200000	4250000	
Trichinopoly	1274432	1360000	1400000	This has been raised by the Board to Rupees 2100000 as the actual collections of 1866-67 amount-
Madura	1702150	2250000	2100000	The Collector's estimate is Rupees 1980000 but to be more favorable than the season of that year.
				ed to 20 Lacs and the season of 1868-69 is likely
Tinnevelly	2580903	2650000	2900000	Fixed with reference to the actuals of the past 2 years.
Coimbatore	2023171	2500000	2480000	The actuals of 1866-67 amounted to 2380000. The collections of the past 5 months of the current year show an increase of 1½ Lacs already over
				the corresponding period of the previous year, the Board have therefore fixed the estimate at Rupees 2480000.
Salem	1770991	2170000	2200000	The increase is expected from the additional gar- rent imposed by the Inam Commission. The season also is likely to be more favorable
				than that of 1866-67.
South Canara	1066593	1400000	1380000	The Collector's estimate for the current year amounted to Rupees 1370000, but this has been raised to 14 Lacs by the Board. The present Esti-
				mate is calculated on the instalments of falling due within the year.
Malabar	1596435	1830000	1770000	The decrease in the estimate is anticipated in consequence of the deduction of the amsom cess at 10% on the Revenue of rice lands in South Malabar for the payment of the Village establishment. Has it this cause a decrease this year on the same principle which has also been incurred. Perhaps the Board will be able to explain more fully in their proceedings.
Total	30355548	43000000	43400000	

Revenue Bd Office
Madras
8th November 1867.

H D Sewell
Secretary.

Enclosure in Proceedings of the Board of Revenue to the Secretary to Government of Fort St. George Revenue Department dated 8th November 1867 No 4307.

Rec. 21st 68

Rep. Dec 14 1867.

Returns of Opium and Salt produced and sold in the Districts of Canara, Coimbatore, Salem and Trichinopoly for 1868-69 were filed.

Statement shewing the estimated receipts and Salt in the several Districts for 1868-69.

Districts	Estimates for 1868-69. Quantity likely to be in Store on the 31st March 1868.	Quantity likely to be manufactured & brought into Store in 1868-69	Total of Columns 2 and 3.	Salt likely to be sold during 1868-69 Quantity	Value.	Probable Wastage
1	2	3	4	5	6	7
	Ind. Mds	Ind. Mds	In Mds	Ind. Mds	Rupees	Ind. Mds
Ganjam	706826	1200000	1906826	920000	1506331	225
Vizagapatam	97000	290000	387000	220000	371250	600
Godavery	182084	350000	532084	331440	479720	1600
Kistna	365367	1050000	1415367	800000	1350000	4000
Nellore	830604	684907	1515511	711511	1123515	2091
Madras	1326710	3750000	5076710	2790000	3549281	43000
South Arcot	968496	690000	1658496	443000	641127	25000
Tanjore	1050871	1044000	2094871	782400	1161630	3360
Madura	494185	500000	994185	400000	675000	1100
Tinnevelly	742423	510000	1252423	428378	722888	9560
South Canara	220670	433000	653670	390000	658125	17956
Malabar	433183	540000	973183	516720	871965	770
Total	7418419	11041907	18460326	8733449	13110832	216160

Revenue Board Office,
Madras
8th November 1867.

Enclosure in Proceedings of the Board of Revenue to the Secretary to Government of Fort St. George Department dated 3rd November 1867 No. 7307.

Rec. 21st 68

Prog. Dept. Ry. Estabt.

Memo Accountant Genl. Transmits estimate of Salt Revenue for 1868-69 as received from Collectors.

Statement shewing the estimated receipts and sales of Salt in the several Districts for 1868-69.

Estimates for 1868-69.

Districts	Quantity likely to be in Store on the 31st March 1868.	Quantity likely to be manufactured & brought into Store in 1868-69	Total of Columns 2 and 3.	Salt likely to be sold during 1868-69		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
	Md. Mds	Md. Mds	Md. Mds	Md. Mds	Rupees	Md. Mds	Md. Mds	Md. Mds
Ganjam	706826	1200000	1906826	920000	1506331	22500	942500	964326
Vizagapatam	97000	290000	387000	220000	371250	6000	226000	161000
Godavery	182084	350000	532084	331440	479720	16000	347440	184644
Kistna	365367	1050000	1415367	800000	1350000	40000	840000	575367
Nellore	830604	684907	1515511	711511	1123515	20914	732425	783086
Madras	1326710	3750000	5076710	2790000	3549281	43000	2833000	2243710
South Arcot	968496	690000	1658496	443000	641127	25000	468000	1190496
Tanjore	1050871	1044000	2094871	782400	1161630	3360	785760	1309111
Madura	494185	500000	994185	400000	675000	11100	411100	583085
Tinnevelly	742423	510000	1252423	428378	722888	9560	437938	814485
South Canara	220670	433000	653670	390000	658125	17956	407956	245714
Malabar	433183	540000	973183	516720	871965	770	517490	455693
Total	7418419	11041907	18460326	8733449	13110832	216160	8949609	9510717

Revenue Board Office,
Madras
8th November 1867.

H. D. Lyell
Secretary.

Exd Accountant Genl

Enclosure in Proceedings
of the Board of Revenue
to the Secretary to Govt. B. D.
dated 8th Novr. 1867 No. 7307.

Rev. 3100/67
Pros: 9th Decr/67 Ln 4166/

Statement shewing the
estimated receipts & Sales
of Salt in the several
Districts for 1868-69.

Prog Decr/67 No
2933
B 166-167

Estimates Revenues and Receipts for the years ending 31st March 1869.

Districts	I Land Revenue		IV Abkaree		V License Tax		VI Customs						VII Salt				IX Stamps -			
							Sea Customs		Land Customs		Total									
	Actuals 11 months	Estimates	Actuals 11 months	Estimates	Actuals	Estimates	Actuals 11 months	Estimates	Actuals 11 months	Estimates	Actuals 11 months	Estimates	Actuals 11 months	Estimates			Actuals 11 months	Estimates		
	1866-67	1867-68	1868-69	1866-67	1867-68	1868-69	1866-67	1867-68	1868-69	1866-67	1867-68	1868-69	1866-67	1867-68	1868-69	1866-67	1867-68	1868-69	1866-67	1867-68	1868-69
Ganjam	9,01,124	11,50,000	~~11,55,000~~ 11,50,000	60,854	65,400	80,000	"		20,000	20,000	5,935	54,500	61,000	"	"	"	5,935	54,500	61,000	1,42,615	1,48,000	1,51,000	69,827	96,000	~~1,05,000~~ 1,00,000
Vizagapatam	11,09,013	13,70,000	13,70,000	81,233	1,02,700	1,20,000	"		40,000	~~30,000~~ 20,000	8,576	53,000	~~59,000~~ 34,000	"	"	"	8,576	53,000	~~59,000~~ 34,000	3,20,607	3,50,000	3,70,000	1,03,538	1,73,000	1,80,000 ~~1,75,000~~
Godavery	35,12,825	41,00,000	39,00,000	1,66,105	1,86,000	2,00,000	"		40,000	40,000	47,799	42,400	~~50,000~~ 46,000	401	1,500	1,000	48,200	44,900	~~57,000~~ 47,000	4,09,473	4,20,000	4,80,000	1,39,798	1,86,000	2,10,000 ~~2,00,000~~
Kistna	28,91,821	33,00,000	~~35,00,000~~ 33,00,000	1,19,191	1,40,200	1,50,000	"		40,000	40,000	7,885	4,800	6,000	"	"	"	7,885	4,800	6,000	10,87,884	10,10,000	13,50,000	90,716	1,38,000	1,50,000 ~~1,40,000~~
Nellore	19,02,142	21,50,000	~~23,00,000~~ 22,00,000	82,151	84,700	90,000	"		34,700	35,000	128	1,900	~~2,000~~ 1,000	"	"	"	128	1,900	~~2,000~~ 1,000	9,84,124	12,40,000	11,30,000	63,993	84,000	90,000 ~~80,000~~
Cuddapah	17,58,661	20,00,000	~~19,80,000~~ 19,70,000	1,89,945	2,42,600	2,10,000	"		35,100	35,000													1,16,675	1,44,000	1,50,000 ~~1,65,000~~
Bellary	16,36,375	23,00,000	~~23,20,000~~ 23,00,000	4,88,570	9,02,400	6,00,000	"		56,300	63,000	"	"	"	"	"	"	"	"	"	"	"	"	1,40,608	1,86,000	2,70,000 ~~2,60,000~~
Kurnool	13,45,273	15,20,000	15,30,000	2,83,785	4,00,100	3,20,000	"		36,700	42,000	"	"	"	"	"	"	"	"	"	6,132	"	100	94,732	1,33,000	1,36,000 ~~1,30,000~~
Madras	13,66,708	15,50,000	16,00,000	9,95,659	11,00,000	11,00,000	"		15,300	1,15,000	"	"	"	"	"	"	"	"	"	1,788	"	25	1,64,746	2,60,000	2,60,000 ~~2,50,000~~
North Arcot	19,84,330	23,00,000	23,00,000	2,32,030	2,60,000	2,36,000	"		50,000	~~5,000~~ 2,000	11,80,885	11,59,000	~~13,42,000~~ 13,00,000	"	"	"	11,80,885	11,59,000	~~13,47,000~~ 13,00,000	2,52,584	33,00,000	35,60,000	98,236	1,30,000	1,40,000 ~~1,25,000~~
South Arcot	25,16,690	29,00,000	~~30,16,000~~ 30,00,000	1,98,283	2,70,100	2,70,000	"		23,000	23,000	33,198	43,400	45,000	48,996	70,000	72,000	79,194	1,13,400	1,17,000	5,72,718	64,00,000	65,00,000	91,869	1,22,000	1,25,000 ~~1,20,000~~
Tanjore	33,86,585	42,00,000	~~42,50,000~~ 42,55,000	4,16,081	4,99,000	5,00,000	"		50,000	55,000	3,08,504	3,18,200	4,00,000	55,760	63,000	72,000	3,64,264	3,81,200	4,72,000	10,41,620	11,00,000	11,60,000	3,33,907	5,60,000	6,66,000 ~~5,00,000~~
Trichinopoly	12,74,432	13,60,000	14,00,000	1,04,696	1,20,400	1,40,000	"		12,000	12,000	"	"	"	"	"	"	"	"	"	"	"	"	75,058	1,10,000	1,06,000 ~~1,00,000~~
Madura	17,02,156	22,50,000	21,00,000	1,21,468	2,00,000	1,30,000	"		30,000	50,000	24,728	28,900	28,000	"	"	"	24,728	28,900	28,000	5,52,179	7,00,000	6,50,000	2,00,569	2,69,000	2,84,000 ~~2,55,000~~
Tinnevelly	25,86,963	26,50,000	~~29,10,000~~ 27,00,000	61,571	81,200	1,00,000	"		15,700	15,000	64,444	55,100	68,000	"	"	"	64,444	55,100	68,000	6,61,733	6,80,000	7,00,000	2,00,164	2,54,000	2,90,000 ~~2,85,000~~
Coimbatore	20,23,171	25,00,000	~~24,90,000~~ 24,80,000	2,61,849	3,28,000	3,40,000	"		25,000	25,000	"	"	"	"	"	"	"	"	"	"	"	"	1,26,832	1,56,000	1,72,000 ~~1,60,000~~
Salem	17,70,991	21,70,000	22,00,000	1,59,932	2,55,500	3,00,000	"		20,000	25,000	"	"	"	"	"	"	"	"	"	"	"	"	1,13,975	1,68,000	1,80,000 ~~1,70,000~~
South Canara	10,69,593	14,00,000	13,80,000	94,749	1,06,200	1,20,000	"		10,000	10,000	51,600	53,000	71,000	"	"	"	51,600	53,000	71,000	4,80,462	6,50,000	6,88,000	1,34,841	1,77,000	2,00,000 ~~1,80,000~~
Malabar	15,96,435	18,30,000	17,70,000	1,61,372	2,00,000	2,00,000	"		32,500	30,000	87,068	1,23,300	~~1,30,000~~ 1,23,000	4,587	5,000	5,000	91,655	1,28,300	~~1,35,000~~ 1,28,000	7,74,118	8,50,000	8,70,000	3,79,539	4,93,000	5,20,000 ~~5,00,000~~
Superintendent of Stamps																							92,736	1,66,000	1,66,000 ~~1,55,000~~
Total	26,35,54,848	30,00,00,000	~~34,00,000~~ 34,00,000	42,69,524	56,50,000	58,00,000	"		5,80,000	~~7,00,000~~ 6,00,000	18,26,750	19,38,500	~~22,50,000~~ 21,50,000	10,644	13,500	15,000	19,33,494	20,78,000	~~24,00,000~~ 23,00,000	1,04,72,037	1,24,00,000	1,31,00,000	28,32,359	40,50,000	~~43,00,000~~ 41,25,000

Town of Madras 100000
District of Pt. " 15000
115,000

Revenue Board Office
8th November 1867

C. H. Ravenscroft Secy

Revenue Department

No. 2933.

Proceedings of the Madras Government
Under date the 9th December 1868.

Read the following
Proceedings of the Board
of Revenue-

Several

Submitting with remarks, Budget Estimate of Revenues and receipts for 1868/69.

Here enter 8th November 1867 No. 7,307

With their Proceedings above recorded, the Board of Revenue submit the Budget Estimate of Receipts for 1868/69.

N.

Land Revenue

2 The Board ~~forecast~~ estimate under this head ~~at~~ for Rs. 4,34,00,000 against Rs. 4,30,00,000 the estimate for the current year, and Rs. 4,23,92,028, the actual collections during the 12 months from 1st May 1866 to 30th April 1867.

The

One Cover for Proceedings of the Board of Revenue, to the Secretary to Government, Revenue Department, dated 8th November 1867 No. 7,307.

Rec'd 31st March 1869.

Estimate Revenues and Receipts for the year ending 31st March 1869.

The Board's estimate which exceeds the actual collections of the last year by more than 11,00,000 appears at first sight to be high, but the progress of the Land Revenue in the current year is remarkable, and the Budget estimate is likely to be exceeded by several lacs. The collections within the first six months of 1866/67 i-e from April to September 1866 were Rs. 159,04,160, and those during the same months of the current year amounted to Rs. 177,90,248, the increase being 18,86,088. From a statement procured from the Accountant General's office, the Government observe, that this increase is spread over 16 of the 19 Districts, and so cannot be the result of exceptional and temporary causes, but is apparently owing to the extension of cultivation brought about in the ordinary course, by the revision of assessment and the favorable character of the season in the several Districts. The Government understand that the Accountant General anticipates in his Regular estimate for the current year, an increase of 5,00,000 over the Budget estimate for the whole year or Rs. 435,00,000 in all. The estimate for the next year will be fixed at the same sum, if not more. The Board will be requested to explain

explain the progress of the Revenue during the first half of the ~~the~~ current year ~~the~~ submitting ~~their~~ future annual Budgets of receipts.

Abkarry

3. The Board's estimate of Rs. 53,00,000 under this head against Rs. 46,71,846 the actual collections in the twelve months of 1866/67, and Rs. 56,50,000 the estimate for the current year, is approved. ~~The Board~~ ascribe the decrease below the latter sum to the failure of the contractors in some of the Districts, and the consequent probable ~~want~~ check of the ~~year's~~ ~~harvest~~ competition at the next sale of the Farms.

License Taxes

4. The Board's estimate of Rs. 6,85,000 is

Customs.

	Rs.
Sea Customs	21,50,000.
Land do.	1,50,000.
Total	23,00,000.

is said to the sum of Rs. 7,00,000. The Accountant General will make this estimate complete by adding the stoppages from the pay of public servants at the Residency.

5. The Board's estimate of Rupees 23,00,000 under this head against Rs. 21,82,963, the actual collections in the twelve months of 1866/67, and the estimate of Rs. 20,75,000 for the current year may be said to realize. The actual collections during the first six months of the current year were Rs. 12,03,386 against Rupees 10,38,910 the sum said to realize in the corresponding period of last year, and the Trade Returns for the later months show much improvement

improvement - The esti-
-mate for the next year
will therefore be fixed
at Rs. 24,00,000.

6. The Board's
Estimate under this
head amounts to Ru-
-pees 13,00,000 against
Rupees 114,49,186, the
actual collections in
twelve months of
1866/67 and Rupees
124,00,000 the estimate
for the current year,
and as in the case of
Land Revenue, appears
high - The proper
period of 1866/67
which should be taken
for comparison with
the

Land

Salt -

Rs.
-il 1866 - - 8,04,879.
1866 to March 1867 - } 104,20,37.
Total 112,76,916.

the current or next
year is from April
1866 to March 1867, in-
-stead of from March
1866 to April 1867 as
the Board have done.
The actual collections
during the former peri-
-od were Rupees 112,76,916,
and of this the sum sta-
-ted in the first six
months was Rs. 46,21,314
against Rs. 49,64,398 in
the corresponding
period of the current
year. The Govt
full trust
considerable doubts
whether
of more than Rs. 120,00,000
will be collected this
year out of the estimate
of

of 124,00,000 - But consi-
=dering the increase of
nearly 11½ lacs in
1866/67 over the Revenue
of 1865/66, notwithstanding
the increase of price from
Rd 1-8-0 to Rd 1-11-0 the de-
mand in March 1866,
the estimate addition of 11 lacs for next year
to the probable collections
of the current year is perhaps
not ~~beyond the mark~~ over-sanguine - and is it is
~~as I do~~ the Board's esti-
=mate is accepted approved - This
rapid development
of Salt Revenue is the
result, as has been fre-
=quently remarked,
of the extension of
the Railways as well as
of the new arrangements
introduced into the Salt-depart-
=ment which have given the
constant attention given
to its administration
of the Department -
The

1866/67 - Rt 112,76,916.
1865/66 - 101,27,596.
Increase. 11,49,320.

according to the anticipations
of the local officers.
The completion of the
Ratnagiri canal & the Erode junction, must
have a marked effect
on the Salt sales - &
under all the circum-
=stances of the case

Stamps.

The Board's es-
=timate under this head is
only 41,25,000 against
Rupees 40,50,000 the es-
=timate for the current
year, and Rupees 30,51,847,
the actual collections
of twelve months in 1866/67.
Where however that
Act XXVI of 1867 is to
continue in force, it will
undoubtedly largely
increase the receipts under
this head, but in the
present state of un-
=certainty in regard to
the Stamp Law, they
have thought it proper
not to raise the esti-
=mate further. Where
however Government
Government do not
suppose that
agree with the Board,
the

the revision of the Stamp Act, will ~~not~~ be carried so far as almost to neutralize the larger Revenue which ~~it~~ is expected ~~to accrue~~ from ~~that~~ the source. The Collections during the first six months of the current year ~~with~~ Rupees 17,10,555 against Rupees 15,48,863 realized during the same period last year, ~~thus showing~~ ~~and therefore~~ an increase of Rupees 1,61,692. The Courts however were adjourned during ~~this~~ the first half ~~year~~ and the increase in the second half must be still larger. The Government are

10 14

are therefore of opinion that the estimate of Stamp Revenue may be safely fixed at Rupees 43,00,000-

8. The total estimated Revenue under the above heads amounts to Rupees 693,00,000 as shown in the following table.

Items	actual of 1866/67 for 12 months	Estimate for 1867/68	Estimate for 1868/69
	Rs	Rs	Rs
Land Revenue	1,23,92,128	430,00,000	435,00,000
Abkarry	4,71,846	5,50,000	5,00,000
License tax	-	5,86,000	7,00,000
Customs	21,32,963	20,78,000	24,00,000
Salt	1,14,49,186	124,00,000	131,00,000
Stamps	30,54,847	40,50,000	43,00,000
Total	6,37,00,000	6,77,64,000	693,00,000

The

9. The Government accept the Board's estimates on account of the items noted in the margin

Stamping weights and measures 1414

Sale proceeds of waste and escheated lands and money paid in redemption of quit rents on Inams 3146

10. The Budget as revised will be transmitted to the Accountant General, with a copy of the Board's Proceedings above recorded.—

29/11/07

6 Copies Accountant General with Budget D
14 " Board of Revenue
5 " Financial Deptt

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Revenue 1867 Deptt.
Pro of Govt. for Decr.

No. 2933.

Pro of the Madras Govt.
d/ 9 December 1867.

Pro- of the Board of Revenue
2 October 1869 No. 2369-

Pro No. 310
31/3/63
- 656-59
27/11/66

No. 166-167