

No. 1,825.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st December 1880.

The Board resolve to submit to Government the Imperial Budget Estimate of Charges for 1881-82.

	RS.
Actuals of 1875-76	68,000
Do. of 1876-77	1,35,700
Do. of 1877-78	39,640
Do. of 1878-79	1,20,480
Do. of 1879-80	64,960
Total ...	4,28,780
Average ...	85,750

Sanctioned estimate for 1880-81 ...	70,000
Collectors' do. for 1881-82 ..	63,400
Board's do. for 1881-82 ...	86,000

	RS.
Actuals of 1875-76	11,500
Do. of 1876-77	44,200
Do. of 1877-78	20
Do. of 1878-79	9,390
Do. of 1879-80	12,690
Total ..	77,800
Average ...	15,560

Sanctioned estimate for 1880-81 ...	10,000
Collectors' do. for 1881-82 ...	2,360
Board's do. for 1881-82 ...	10,000

	RS.
Actuals of 1878-79	700
Do. of 1879-80	19,200
Sanctioned estimate for 1880-81 ...	7,000
Collectors' do. for 1881-82 ...	7,200
Board's do. for 1881-82 ...	7,000

	RS.
Actuals of 1875-76	10,700
Do. of 1876-77	4,500
Do. of 1877-78	59,210
Do. of 1878-79	7,790
Do. of 1879-80	5,930
Total ...	88,130
Average ...	17,620

Sanctioned estimate for 1880-81 ..	8,000
Collectors' do. for 1881-82 ...	7,600
Board's do. for 1881-82 ...	8,000

2. *Refunds—Land Revenue.*—The Collectors' estimates amount to Rs. 63,400. The average of the actuals of the past five years is Rs. 86,000, and the Board would adopt this sum as the estimate for 1881-82. Rs. 63,000 will be entered against the several districts and Rs. 23,000 as reserve.

3. *Refunds—Excise on Spirits and Drugs.*—The Collectors' estimates amount to Rs. 2,360. Looking to the actuals of previous years, however, the Board consider that the sanctioned estimate for the current year, viz., Rs. 10,000, should be repeated, the difference between the Collectors' and Board's estimates being entered under "Reserve."

4. *Refunds—License Tax.*—The Collectors' estimates amount to Rs. 7,200, which the Board have adopted in round numbers at Rs. 7,000, the sanctioned estimate for the current year being the same. The actuals for the first six months of the current year amount to Rs. 5,187.

5. *Refunds—Customs.*—The Collectors' estimates, which nearly agree with the sanctioned estimate for the current year, will be adopted in round numbers at Rs. 8,000. The large refunds in 1877-78 were exceptional.

	RS.
Actuals of 1875-76	9,800
Do. of 1876-77	35
Do. of 1877-78	30
Do. of 1878-79	20,010
Do. of 1879-80	13,450

Total ... 43,325

Average ... 8,660

Sanctioned estimate for 1880-81 ...	2,000
Commissioner's do. for 1881-82 ...	...
Board's do. for 1881-82 ...	2,000

	RS.
Actuals for 1875-76... ..	1,05,400
Do. for 1876-77... ..	71,100
Do. for 1877-78... ..	64,750
Do. for 1878-79... ..	68,850
Do. for 1879-80... ..	64,250

Total ... 3,74,350

Average ... 74,870

Sanctioned estimate for 1880-81 ...	68,000
Collectors' do. for 1881-82 ...	66,900
Board's do. for 1881-82 ...	67,000

	RS.
Land Revenue	86,000
Excise on Spirits and Drugs ...	10,000
License Tax	7,000
Customs	8,000
Salt	2,000
Stamps	67,000

Total ... 1,80,000

	RS.
Actuals of 1875-76	30,600
Do. of 1876-77	28,600
Do. of 1877-78	17,310
Do. of 1878-79	25,860
Do. of 1879-80	13,730

Total ... 1,15,600

Average ... 23,120

	RS.
Sanctioned estimate for 1880-81 ...	30,000
Collectors' do. for 1881-82 ...	22,950
Board's do. for 1881-82 ...	23,000

	RS.
Actuals of 1875-76	2,36,000
Do. of 1876-77	2,84,200
Do. of 1877-78	1,80,960
Do. of 1878-79	2,52,580
Do. of 1879-80	1,94,210

Total ... 11,47,950

Average ... 2,29,590

	RS.
Sanctioned estimate for 1880-81 ...	1,95,000
Regular do. for 1880-81 ...	3,30,000
Collectors' do. for 1881-82 ...	1,70,410
Board's do. for 1881-82 ...	2,03,000

6. *Refunds—Salt.*—The Commissioner of Salt Revenue has furnished no estimate under this head. Refunds seldom occur under Salt; the Board would, however, repeat the current year's estimate.

7. *Stamps—Refunds.*—The Collectors' estimates amount to Rs. 66,900. The sanctioned estimate for the current year and the average of the past five years amount to Rs. 68,000 and 74,870, respectively. The Board will adopt the Collectors' estimates at Rs. 67,000 in round numbers.

8. *Total Refunds.*—The total estimate under Refunds as revised by the Board amounts to Rs. 1,80,000, as noted in the margin.

9. *Drawbacks.*—The Collectors' estimate, Rs. 22,950, is nearly equal to the average of the actuals of the past five years. It will be accepted in round numbers at Rs. 23,000.

10. *Total Refunds and Drawbacks.*—The total estimate under Refunds and Drawbacks as revised by the Board is Rs. 2,03,000 against Rs. 1,95,000, the sanctioned estimate for the current year, and Rs. 2,29,600, the average of the past five years' actuals. The increase in the Regular Estimate for the current year is due to the large amounts which have to be refunded on account of water tax erroneously collected in the Pithapuram Zemindari.

11. *Land Revenue.*—The charges under this head are divided into (1) Salaries and Expenses, and (2) Miscellaneous Charges.

	RS.
Nineteen Collectors including the Agency allowance to Collector of Tanjore	5,39,000
Sixteen Sub-Collectors	2,24,000
Nineteen Head Assistant Collectors including house-rent allowances ..	1,75,180
Collector and Head Assistant Collector for Nilgiris, on the rates now allowed to the Commissioner and Assistant Commissioner of Nilgiris	33,220
Temporary Special Assistant to the Collector of Godavari	9,220

Total .. 9,80,620

Deduct subscription on account of Civil Service Annuity Fund ... 39,225

Remainder ... 9,41,395

Actuals exclusive of { 1875-76 ... 8,76,500	
deductions on ac- { 1876-77 ... 8,74,800	
count of subscrip- { 1877-78 ... 9,01,130	
tion to the Civil Ser- { 1878-79 ... 9,02,590	
vice Annuity Fund. { 1879-80 ... 9,41,240	

Total ... 44,96,260

Average ... 8,99,250

Sanctioned estimate for 1880-81 ...	8,90,000
Collectors' do. for 1881-82 ...	9,13,297
Board's do. for 1881-82 ...	9,20,000

	RS.
Actuals exclusive of { 1875-76 ... 2,58,900	
deductions on ac- { 1876-77 ... 1,20,400	
count of the subscrip- { 1877-78 ... 94,490	
tion to the Civil Ser- { 1878-79 ... 97,970	
vice Annuity Fund. { 1879-80 ... 1,09,350	

Total ... 6,81,110

Average ... 1,36,220

Sanctioned estimate for 1880-81 ...	2,00,000
Collectors' do. for 1881-82 ...	2,20,326
Board's do. for 1881-82 ...	2,00,000

* 11 in the country.
1 Probationer.

12

	RS.
Thirty-four Passed Assistants, including house-rent allowance ...	2,28,480
Eleven Unpassed Assistants, including house-rent allowance... ..	50,820

Total ... 2,79,300

Deduct subscription to Civil Fund... 11,172

Remainder ... 2,68,128

One Probationer (G.O., dated 12th June 1880, No. 875) ... 3,000

2,71,128

12. *Salaries and Expenses of Collectors, Sub-Collectors, and Head Assistant Collectors, including House-rent.*—The sanctioned scale including the full pay of the Commissioner and Assistant Commissioner of Nilgiris, who will be constituted Collector and Head Assistant Collector, respectively, under the G.O., dated 7th February 1880, No. 250, Judicial Department, the salary of the Temporary Special Assistant to the Collector of Godavari, and the Government Agency allowance of the Collector of Tanjore, but exclusive of deductions on account of subscriptions to the Civil Service Annuity Fund, is Rs. 9,41,395. The amount estimated by Collectors is Rs. 9,13,297. Allowing for savings, the Board would fix the estimate at Rs. 9,20,000. The large increase in the actuals of 1879-80 appears to be due to the absence of a large number of officers on privilege leave and consequent increase of charge, the salaries of Assistant Collectors when acting in the higher grades being debited to this head.

13. *Salary of Assistant Collectors, including House-rent Allowance.*—The Collectors' estimate under this head is Rs. 2,20,326, exclusive of subscriptions to the Civil Service Annuity Fund. The actual number to be provided for, excluding those on leave but including the Native Probationer to the Civil Service employed in South Canara, is 34 passed and 12* unpassed. Supposing that this number will be employed throughout the next year, the provision required will be Rs. 2,71,100 in round numbers. Looking, however, to the actuals of previous years and to the fact that the salaries of Assistants when acting as Head Assistants are debited to the latter head, the Board consider that Rs. 2,00,000, which is also the sanctioned estimate for the current year, may be repeated for the ensuing year, and this sum will accordingly be provided in the Budget.

	RS.
Six first class	43,200
Twelve second class	72,000
Twelve third class	50,400
Twenty-one fourth class	63,000
	2,28,600

Local allowance to the Deputy Collectors of Chingleput and Wynaad.	3,600
Total ...	
	2,32,200

	RS.
* One first class	7,200
Three second class	18,000
Three third class	12,600
Five fourth class	15,000
Local allowance to Assistant Commissioner of Chingleput	1,800
Total ...	
	54,600

† G.Os., dated 7th January 1880, No. 28, and 3rd February 1880, No. 135.

	RS.
Actuals of 1875-76	1,89,000
Do. of 1876-77	1,99,200
Do. of 1877-78	2,00,940
Do. of 1878-79	2,15,570
Do. of 1879-80	2,17,740
Total ...	
	10,22,450
Average ...	
	2,04,490

	RS.
Sanctioned estimate for 1880-81 ...	1,81,000
Collectors' do. for 1881-82 ...	1,97,632
Board's do. for 1881-82 ...	1,77,600

	RS.
Actuals of 1875-76	6,84,600
Do. of 1876-77	6,81,500
Do. of 1877-78	6,71,770
Do. of 1878-79	6,75,120
Do. of 1879-80	6,81,240
Total ...	
	33,94,230
Average ...	
	6,78,850

	RS.
Sanctioned estimate for 1880-81 ...	6,89,000
Collectors' do. for 1881-82 ...	6,88,718
Board's do. for 1881-82 ...	6,88,500

14. *Deputy Collectors' Salaries.*—The Collectors' estimates amount to Rs. 1,97,632. The cost of the sanctioned scale of Deputy Collectors, including the local allowances to the Deputy Collectors of Chingleput and Wynaad, is Rs. 2,32,200. Of these, twelve Deputy Collectors of the grades noted in the margin* have been transferred† to the Salt Department, and provision for them will be made under that head. The amount to be provided under Land Revenue is Rs. 1,77,600, which the Board have adopted. If any Temporary Deputy Collectors are needed owing to paucity of Covenanted Assistants the additional cost may be met from savings in the salaries of Covenanted Assistant Collectors. The Board have not provided for the Deputy Collector proposed to be employed on the Nilgiris, as it is not known whether he is to be one of the present staff of Deputy Collectors or an extra officer.

15. *Huzur Establishment.*—The provision made by Collectors is Rs. 6,88,718, which is nearly the same as the sanctioned estimate for the current year. Allowing for the savings which will be effected by the abolition of the Nilgiri Commission and including the pay of the two extra Clerks sanctioned for the Sub-Collector of Bellary in G.O., dated 17th November 1880, No. 1,526, the cost of the sanctioned scale is Rs. 6,88,512, and the Board will fix the estimate for 1881-82 at Rs. 6,88,500.

	RS.
Actuals of 1875-76	14,64,700
Do. of 1876-77	14,58,700
Do. of 1877-78	14,51,520
Do. of 1878-79	14,56,720
Do. of 1879-80	14,71,940
Total ...	
	73,03,580
Average ...	
	14,60,710

Sanctioned estimate for 1880-81.	14,80,000
Collectors' do. for 1881-82.	14,82,234
Board's do. for 1881-82.	14,80,400

Sanctioned scale ...	* 14,75,556
Add Items 1 to 5 ...	4,788
	14,80,344

* This is exclusive of the pay of the Sub-Magistrate of Ramandroog and his establishment (vide G.O., dated 3rd November 1880, No. 3,704).

16. *Taluk Establishment.*—The Collectors' estimates amount to Rs. 14,82,234. The cost of the sanctioned scale, including the following items recently sanctioned, is Rs. 14,80,344, which will be adopted in round numbers at Rs. 14,80,400, the whole amount being usually expended:—

	RS.
(1.) Pay of additional establishment for the Bhadrachalam Taluk, sanctioned in G.Os., dated 25th May 1880, No. 1,254, Judicial Department and 28th October 1880, Mis. No. 3,654, Revenue Department	1,440
(2.) Pay of additional Gumastah for Palladam Taluk in Coimbatore, sanctioned in G.O., dated 21st June 1880, No. 712, Revenue Department	180
(3.) Pay of additional Shroff for Tekkali, in Ganjam, sanctioned in G.O., 25th November 1878, No. 1,914, Revenue Department.	180
(4.) Pay of Zilladars in Chingleput District transferred from temporary to permanent establishment under G.O., 7th August 1879, No. 1,642, Revenue Department	2,304
(5.) Increased cost of the Taluk Establishments in Nilgiris, sanctioned in G.O., dated 7th February 1880, No. 250, Judicial Department	684

17. *Temporary Establishment.*—Under this head provision has been made as follows:—

	RS.		RS.
Godavari	864	(1.) <i>Petty Establishment for surveying unassessed Waste Lands.</i> —Provision has been made for this establishment in Godavari and Kistna, as noted in the margin. The estimates will be retained, the amount being Rs. 60 less than the sanctioned grant for the current year.	
Kistna	1,380		
Total ...			
	2,244		

(2.) *Establishment for arranging Records.*—Collectors have provided Rs. 4,700 under this head, the sanctioned grant for the current year being Rs. 9,500. Considering the frequent demands made by Collectors for establishments for this purpose, the Board will provide Rs. 9,000, the difference between the Board's and Collectors' estimates being entered under Reserve.

(3.) *Zilladars.*—This establishment now exists only in North Arcot, the amount provided being the same as the sanctioned grant for the current year, viz., Rs. 96. The provision will be retained.

(4.) *Trade Establishments.*—Only six Collectors have made provision under this head for the salaries of the Clerks sanctioned for the preparation of Trade statistics in Collectors' offices, the others, excepting the Collector of Madura, who has made no allowance for this charge, having made provision under other heads.

Kistna ...	Rs. 420	Malabar ...	Rs. 1,000
Nellore ...	420		
South Arcot...	420	Total ...	3,280
Tinnevely ...	420		
South Canara.	600		

The salaries of the Clerks allowed to Collectors of Maritime Districts amount to Rs. 5,460,* and this sum will be entered in the Budget. The Accountant-General, in his letter, dated 4th November 1880, No. 3,877, has requested that this establishment may be provided for under the head of Customs. The Board think that all establishments in the Collectors' offices should be debited to Land Revenue for reasons stated in Clause 5, paragraph 19, of their Proceedings, dated 1st November 1879, No. 3,093, and paragraphs 2 and 3 of Proceedings, dated 12th February 1878, No. 363. If the Government, however, decide that the cost should be debited to Customs the amount will have to be transferred to that head.			
* 1. Ganjam ...	...	...	Rs. 35
2. Vizagapatam ...	...	...	35
3. Godavari ...	...	...	35
4. Kistna ...	...	...	35
5. Nellore ...	...	...	35
6. South Arcot ...	...	...	35
7. Tanjore ...	...	...	35
8. Madura ...	...	...	35
9. Tinnevely ...	...	...	35
10. South Canara ...	...	...	15
Do. ...	...	...	90
11. Malabar ...	...	...	455
Per annum ...	5,460		

(5.) *Escheat Establishment.*—The Collector of Malabar has provided Rs. 2,800 for this establishment. In G.O., Revenue Department, dated 22nd March 1880, No. 1,095, its continuance has been sanctioned till the end of the current year, when the question of its further retention will have to be considered again. The provision made in the Budget will, however, be retained.

One Clerk on ...	Rs. 40
Do. on ...	20
Two peons, at Rs. 7 each ...	14
	74
	12
Per annum ...	888
	19
For nineteen districts ...	16,872

Per Month.		Rs.
One Deputy Tahsildar and Sub-Magistrate	70	
Gumastah ...	15	
Two peons on Rs. 7 each ...	14	
One Massalchee ...	5	
additional Gumastah sanctioned in G.O., 16th June 1875, No. 1,269 ...	15	
	119	

(8.) *Malayalam Clerks for the Nilgiri Commissioner's Office.*—In G.O., dated 26th October 1880, No. 1,400, Government inquire whether one of the two Malayalam Clerks sanctioned in G.O., dated 20th November 1877, No. 3,284, will not suffice. Pending the settlement of the question, however, the Board have repeated the current year's grant on this account, Rs. 1,200.

(6.) *Assistant Collectors' Establishment.*—The Collectors' estimates for this establishment, inclusive of two peons for the Native Probationer to the Civil Service in South Canara, amount to Rs. 14,920. Assuming that establishments will be required for one Passed Assistant in each district except Madras and the Nilgiris, the cost will be Rs. 16,872, which the Board will adopt in round numbers at Rs. 16,000.

(7.) *Temporary Establishment as noted in the margin for four months for Ramandroog, Bellary.*—Rs. 476 will be provided under this head as a Sub-Magistrate with the establishment detailed in the margin will be required for four months in the year at Ramandroog (G.O., dated 5th August 1880, No. 2,647, Revenue Department).

(9.) Provision has also been made for the following items:—

(a.) *Conservancy Establishment for distributing Water in the Rajahmundry and Peddápúram Taluks of the Godavari District transferred to the Revenue Department* (G.O., dated 21st April 1880, Miscellaneous No. 1,402, Revenue Department).—The Collector has provided only Rs. 840. The Government Order quoted, however, transfers establishments costing Rs. 94 a month; the provision has therefore been raised to Rs. 1,128.

(b.) *Additional Curnams or Accountants employed in the Baharzalli and Nidadavól Estates in Godavari* (G.O., dated 2nd November 1878, No. 1,766, Revenue Department).—The Collector provides only Rs. 1,920, while the sum sanctioned in the Government Order quoted is Rs. 3,840. The latter sum has therefore been entered. The reason for the smaller provision made by the Collector is not explained.

(c.) *Establishment for the Temporary Special Assistant to the Government Agent in the Godavari District* (sanctioned in G.Os., dated 15th August 1879, No. 1,570, Financial Department, and 25th May 1880, No. 1,254, Judicial Department).—The Collector has provided only Rs. 1,812. Adding, however, Rs. 12 per month, or Rs. 144 per annum, for a much, sanctioned in G.O., dated 25th May 1880, No. 1,254, the correct amount sanctioned is Rs. 1,956, which the Board have entered.

(d.) *First-class Revenue Inspector for the Lower Palnis up to 20th July 1881* (G.O., dated 31st May 1880, No. 597, Revenue Department), Rs. 140.

(e.) Pay of the additional Clerk on Rs. 100 per month to the Government Agent, Godavari, for two months and ten days to be paid in 1881-82 (*vide* Board's Proceedings, dated 22nd November 1880, No.), Rs. 235.

18. The Collector of Kistna has provided Rs. 2,000 and the Collector of Cuddapah Rs. 1,000 for establishments for the preparation of Irrigation registers. The Board have, in their Proceedings, dated 20th October 1880, No. 1,564, recommended that this charge should be debited to the Irrigation Budget. The amounts provided on this account will therefore be struck out.

		Rs.
Actuals of 1875-76...	...	21,800
Do. of 1876-77...	...	23,200
Do. of 1877-78...	...	24,060
Do. of 1878-79...	...	35,890
Do. of 1879-80...	...	35,190
Total ...		1,40,140
Average ...		28,030

19. The total estimate under Temporary Establishments as revised by the Board will thus be Rs. 44,575, or Rs. 44,600 in round numbers.

Sanctioned estimate for 1880-81 ..	40,000
Collectors' do. for 1881-82 ...	37,016
Board's do. for 1881-82 ...	44,600

20. *Travelling and Tentage Allowance.*—The subjoined statement shows the estimates under this head in comparison with the actuals of previous years:—

Items.	ACTUALS OF					Sanctioned Estimate for 1880-81.	Collectors' Estimate for 1881-82.	Board's Estimate for 1881-82.
	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Fixed Tentage of Collectors, Sub-Collectors, Head Assistant and Assistant Collectors.	1,36,900	1,41,000	1,46,810	1,47,430	1,48,240	65,800	67,018	66,000
2. Extra Tentage of the above officers and travelling allowance of Deputy Collectors.						82,000	87,340	82,000
3. Travelling Allowance of other officers and establishment ..	74,100	78,700	85,480	83,020	79,590	82,000	83,800	82,000
Total ..	2,11,000	2,19,700	2,32,290	2,30,450	2,27,830	2,19,800	2,38,158	2,30,000

Considering the actuals of previous years, the Collectors' estimates have been reduced to Rs. 2,30,000.

	RS.
Actuals of 1875-76...	42,200
Do. of 1876-77...	38,800
Do. of 1877-78...	35,270
Do. of 1878-79...	37,880
Do. of 1879-80...	40,550
Total...	1,94,700
Average...	38,940

Sanctioned estimate for 1880-81...	44,000
Collectors' do. for 1881-82...	43,770
Board's do. for 1881-82...	42,800

	RS.
Actuals of 1875-76...	85,100
Do. of 1876-77...	1,13,000
Do. of 1877-78...	2,45,960
Do. of 1878-79...	1,49,580
Do. of 1879-80...	99,750
Total...	6,93,390
Average...	1,38,680

Sanctioned estimate for 1880-81...	1,09,800
Collectors' do. for 1881-82...	1,07,070
Board's do. for 1881-82...	1,10,000

Items.	Sanctioned Estimate for 1880-81.	Collectors' Estimate for 1881-82.	Board's Estimate for 1881-82.
	RS.	RS.	RS.
1. Country Stationery or Saderward	39,900	35,850	39,000
2. Carriage of Stationery and Records	31,000	28,170	28,000
3. Charges for Binding Books	3,000	2,950	3,000
4. Purchase and Repair of Office Furniture	16,800	18,400	18,000
5. Peons' Belts and Badges	3,900	4,800	5,000
6. Contingencies	15,200	16,900	17,000
Total	1,09,800	1,07,070	1,10,000

23. *Land Revenue, Miscellaneous.*—The estimates under this head as proposed by Collectors and as adopted by the Board are shown in the subjoined statement in comparison with the actuals of previous years:—

21. *Medical Charges.*—Collectors estimate the charges under this head at Rs. 43,770, the actuals of the past year being Rs. 40,550. The estimate furnished by the Surgeon-General with the Government of Madras, exclusive of the salaries of medical subordinates attached to the Revenue Survey and Settlement Departments, is Rs. 42,815. This sum will be adopted in round numbers at Rs. 42,800.

22. *Office Expenses and Miscellaneous.*—The estimate of Collectors under this head amounts to Rs. 1,07,070, and the Board have adopted Rs. 1,10,000. Details of the component items are given below:—

Items.	ACTUALS OF					Sanctioned Estimate for 1880-81.	Collectors' Estimate for 1881-82.	Board's Estimate for 1881-82.
	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	RS.	RS.	RS.
1. Charges for remitting Treasure within the district	15,100	13,100	20,120	23,600	18,500	19,000	20,900	20,000
2. Law Charges	15,400	10,300	11,850	6,410	9,560	6,400	11,740	6,000
3. Service Telegrams	9,800	17,600	28,730	20,100	12,720	10,000	11,000	10,000
4. Service Postage Labels						83,000	80,630	80,600
5. Post Office Charges including Registration	63,500	79,700	92,390	82,870	78,080	5,000	5,100	5,000
6. Charges for the Service of Revenue Process	91,000	1,13,100	1,28,420	1,52,520	1,58,190	1,35,000	1,46,550	1,46,000
7. Purchase of Periodicals and Books	51,700	700	420	1,650	20	800	703	700
8. Pearl Fisheries { Establishment Contingencies	13,800	7,800	18,070	16,840	14,390	2,800	1,000	1,000
9. Chank Fisheries						9,000	5,000	5,000
10. Amin Divi Coir { Establishment Contingencies		32,300	10,800	22,070	36,450	2,000	2,000	2,000
11. Sundries		40,000	85,040	40,150	92,420	22,000	25,000	25,000
Total	2,60,300	3,19,300	4,04,840	3,66,210	4,20,330	3,35,000	3,55,473	3,56,000

Items 1, 2, 3, 4, 6, 7, 10, and 11.—Looking to the actuals of previous years there is no reason for anticipating a reduction of expenditure. The Collectors' estimates will therefore be accepted with slight modifications. The law charges, Item 2, here entered refer only to charges of this nature appertaining to Land Revenue. Similar charges for other heads of service, viz., Excise, &c., which have hitherto been entered under Land Revenue, have been provided under the appropriate heads with reference to Board's Proceedings, dated 27th May 1880, No. 726.

Item 8.—The amount provided by the Collector, which allows for the pay of the Superintendent of Pearl Banks and of the establishment required for the boat *Pearl*, is retained with reference to Board's Proceedings, dated 26th August 1880, No. 1,230, and G.O., dated 16th June 1880, No. 672.

24. The aggregate of all items, exclusive of miscellaneous charges, under Land Revenue amounts to Rs. 38,93,900, of which Rs. 7,78,800, as detailed below, are debitable to Law and Justice on account of magisterial charges, leaving the remainder, Rs. 31,15,100, chargeable to Land Revenue. Adding to the latter the sum of Rs. 3,56,000 for miscellaneous charges, the total amount chargeable to Land Revenue for 1881-82 is Rs. 34,71,100:—

	RS.
Land Revenue, Salaries and Expenses	38,93,900
Deduct one-fifth debitable to Law and Justice	7,78,800
Remainder	31,15,100
Add Miscellaneous charges	3,56,000
Total Land Revenue	34,71,100

25. The above estimate compares with the actuals of previous years and the Collectors' estimates as shown below:—

					RS.
Actuals exclusive of deductions on account of subscription to the Civil Service Annuity Fund.	1875-76	...	...	...	33,31,700
	1876-77	...	...	...	33,08,200
	1877-78	...	...	...	34,94,600
	1878-79	...	...	...	34,10,880
	1879-80	...	...	...	34,84,730
Total ...					170,30,110
Average ...					34,06,020
Sanctioned estimate for 1880-81					...
Regular do. for 1880-81					...
Collectors' do. for 1881-82					...
Board's do. for 1881-82					...

26. *Excise on Spirits and Drugs.*—The estimate under this head is shown in the subjoined statement in comparison with the past actuals and the estimate for the current year:—

Items.	ACTUALS OF					ESTIMATE, 1880-81.		ESTIMATE, 1881-82.	
	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	Sanctioned.	Regular.	Collectors'.	Board's.
1. Establishment ...	RS. 23,000	RS. 22,600	RS. 22,460	RS. 22,360	RS. 21,430	RS. 22,900	RS. 22,900	RS. 22,968	RS. 23,080
2. Temporary Establishment ...	..	..	..	..	..	..	..	168	170
3. Law Charges ...	..	..	..	..	..	..	..	3,610	3,500
4. Cost of manufacture and purchase of Liquor ...	1,64,500	1,96,900	2,34,360	1,78,610	1,84,600	1,90,000	1,90,000	1,80,000	1,80,000
5. Registration Fees ...	..	..	..	..	..	3,100	3,100	5,220	5,200
6. Country Stationery or Sulerward ...	9,500	5,300	7,610	7,590	8,220	200	200	150	150
7. Contingencies ...	..	..	..	..	..	8,800	8,800	7,120	7,000
Total ...	1,97,000	2,24,800	2,64,430	2,08,560	2,14,250	2,25,000	2,25,000	2,19,236	2,19,100

Item 1.—The Collector of Vizagapatam has provided Rs. 300 under this head for the peons employed in the Jeypore territory. There are, however, seven peons on Rs. 5 each per month in the tract, according to the Collector's letter, dated 15th March 1880, No. 309, recorded in Board's Proceedings, dated 1st April 1880, Miscellaneous No. 3,559. The Collector's estimate has therefore been raised by Rs. 120.

Item 2.—This item refers to the salary of two gardeners to look after the plantation in the Arrack distillery at Tondiarpett in Madras (*vide* paragraph 2 of G.O., dated 27th February 1879, No. 484, Revenue Department).

Item 4.—The decrease in this item as compared with the sanctioned estimate is due to a reduction in the price of Colombo arrack under the new contract from Rs. 1-8-0 to Rs. 1-6-0 per gallon.

Item 5.—The present Abkari leases expire at the end of June 1881, and the larger amount provided, as compared with the sanctioned estimate, is required for the charges which will be incurred in registering the new agreements.

27. *Assessed Taxes—License Tax.*—The amount estimated by Collectors under this head is as follows:—

Items.	Actuals of 1879-80.	Sanctioned Estimate for 1880-81.	Regular Estimate for 1880-81.	Collectors' Estimate for 1881-82.	Board's Estimate for 1881-82.
1. Establishment ...	RS. 32,880	RS. 33,840	RS. 3,100	RS. 1,050	RS. 1,600
2. Law Charges ...	..	..	..	80	100
3. Contingencies ...	1,780	2,300	1,000	1,010	1,000
4. Remuneration to Municipalities.	12,370	13,860	10,900	12,145	7,700
Total ...	47,030	50,000	15,000	14,285	10,400

The decrease in Item 1 is due to the abolition of License Tax establishments under G.O., dated 11th March 1880, No. 312, Revenue Department. The Collectors of Godavari and Nellore* have provided Rs. 420 and 630, respectively. The Collector of Godavari in his letter, dated 11th November 1880, No. 378,

states that the services of the License Tax Clerk are required as his office establishment is still employed on duties connected with the Rumpa disturbance, but does not mention the period for which his services will be required. The provision made will, however, be retained. The Collector of Nellore has not explained the necessity for the Clerk in his district, and the sanction accorded in G.O., dated 24th May 1880, No. 1,835, which is quoted by the Collector in support of the entry, is for six months only in the current year. The amount provided will therefore be struck out. With reference to the transfer of License Tax work from the Municipality to the Collector's Department in Madras, the Board have, in their Proceedings, dated 28th October 1880, No. 1,633, recommended the entertainment of an establishment costing Rs. 95 per month, or Rs. 1,140 per annum, in the Deputy Collector's office. Thus the total amount for establishments in 1881-82 is Rs. 1,560, which the Board will adopt in round figures at Rs. 1,600.

28. *Item 4.*—The question whether the amount deducted by Municipalities for their remuneration from the settled demand of the tax should be shown separately in the Imperial accounts is still under consideration (*vide* Board's Proceedings, dated 22nd October 1880, No. 1,592), but the Board are in favor of such exhibition. Excluding the amount provided for Madras, which is unnecessary, owing to the transfer of the work to the Collector's Department, the amounts provided for other districts will be retained in round numbers at Rs. 7,700.

29. *Sea Customs Establishment.*—The Collectors' estimates under this head are Rs. 1,77,808 against the sanctioned grant of Rs. 1,75,700, as detailed below:—

Items.	Actuals of 1878-79.	Actuals of 1879-80.	Sanctioned Estimate for 1880-81.	Collectors' Estimate for 1881-82.	Board's Estimate for 1881-82.
1. Collector ...	RS. 26,880	RS. 33,550	RS. 26,900	RS. 26,880	RS. 26,900
2. Deputy Collector ...	8,400	8,400	8,400	8,400	8,400
3. Establishment ...	1,42,670	1,40,870	1,37,700	1,39,128	1,37,900
4. Temporary Establishment ...	3,170	3,710	2,700	3,400	2,500
Total ...	1,81,120	1,86,530	1,75,700	1,77,808	1,75,700

Items Nos. 1 and 2 are the salaries of the Collector and Deputy Collector of Sea Customs, Madras, and are in accordance with the sanctioned scale.

Item No. 3.—The Collector's estimates amount to Rs. 1,39,128 inclusive of the sum noted in the margin, which the Board think ought to appear under "Land Revenue, Temporary Establishment," as observed in Clause 4, paragraph 17 *supra*, being the cost of the temporary establishments entertained in Collectors' Offices for the preparation of Trade statistics. Excluding this amount the provision made by Collectors amounts to Rs. 1,37,868, which is in accordance with the sanctioned scale and will be adopted at Rs. 1,37,900.

	Rs.
Ganjam...	420
Vizagapatam...	420
Godavari...	300
Madras...	1,020
South Canara...	240
Malabar...	1,000
Total ...	3,400

Item No. 4.—Under Temporary Establishment Collectors have entered Rs. 3,400, but the correct amount to be provided is only Rs. 2,514, as detailed below, which will be adopted in round numbers at Rs. 2,500 :—

	Rs.
1. Ganjam—G.O., dated 12th June 1877, No. 1,958	204
2. Godavari—G.O., " 25th Feb. 1876, " 284	300
3. Madras { " " 9th May " " 590 } { " " 7th July " " 917 }	1,020
4. South Canara—G.O., dated 15th December 1877, No. 3,398	240
5. Malabar—Preventive Establishment	750
Total ...	2,514

The salary of the temporary Clerk for Udupi at Rs. 15 per month or Rs. 180 per annum sanctioned in G.O., dated 25th February 1876, No. 284, is included in Item 3, having been absorbed in the permanent establishments sanctioned in G.O., dated 23rd August 1877, No. 2,562, consequent on the amalgamation of the Salt and Sea Customs Establishments in South Canara and Malabar. The total estimate under Sea Customs Establishments will thus be Rs. 1,75,700.

	Rs.
Actuals of 1877-78	29,490
Do. of 1878-79	25,390
Do. of 1879-80	26,610
Sanctioned Estimate for 1880-81	30,300
Collectors' Estimate for 1881-82	29,795
Board's Estimate for 1881-82	29,300

30. Sea Customs—Contingencies.—The Collectors' estimates under this head amount to Rs. 29,795, the current year's grant being Rs. 30,300. The details are given below :—

Items.	Actuals of 1879-80.	Sanctioned Estimate for 1880-81.	Collectors' Estimate for 1881-82.	Board's Estimate for 1881-82.
1. Purchase and Repair of Office Furniture	Rs. 120	Rs. 800	Rs. 600	Rs. 600
2. Service Telegrams	260	700	655	600
3. Service Postage Labels	1,680	1,700	1,870	1,800
4. Country Stationery and Saderward		1,400	2,610	2,300
5. Contingencies	10,950	11,300	6,860	6,600
6. Books and Periodicals				400
7. Law Charges			2,150	2,000
8. Fees for Clerks doing duty out-of-office hours	13,600	14,400	15,050	15,000
Total ...	26,610	30,300	29,795	29,300

The amount provided against Item 8 is for remuneration to Clerks doing duty out-of-office hours. This is in the first instance collected from merchants and credited in the accounts and then paid to the Clerks.

	Rs.
Actuals of 1875-76	1,72,100
Do. of 1876-77	1,85,600
Do. of 1877-78	2,06,220
Do. of 1878-79	2,06,510
Do. of 1879-80	2,13,140
Sanctioned estimate for 1880-81	2,06,000
Regular do. for 1880-81	2,06,000
Collectors' do. for 1881-82	2,07,603
Board's do. for 1881-82	2,05,000

31. Total Sea Customs.—The total estimate under Sea Customs as revised by the Board is thus Rs. 2,05,000, as noted in the margin.

32. Land Customs.—The Collectors' estimate under this head compared with the actuals of past years and the estimates fixed by the Board are shown below :—

Items.	ACTUALS OF					Sanctioned Estimate for 1880-81.	Regular estimate for 1880-81.	Collectors' Estimate for 1881-82.	Board's Estimate for 1881-82.
	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.				
1. Establishment	Rs. 13,700	Rs. 14,300	Rs. 18,320	Rs. 19,160	Rs. 19,130	Rs. 18,500	Rs. 18,500	Rs. 18,504	Rs. 39,500
2. Preventive Establishment	..	..	..	22,900	..	..	..	..	..
3. Temporary Establishment	..	..	..	..	..	..	..	648	570
4. Saderward and Contingencies	1,500	1,700	2,230	2,100	1,790	1,500	1,500	1,800	3,530
Total ..	15,200	16,000	20,550	44,160	20,920	20,000	20,000	20,952	43,600

Item 1.—The cost of the sanctioned scale, including a moiety of the salary, &c., of the British Consular Agent at Pondicherry and his establishment is Rs. 18,384. The Government of India, in their Resolution embodied in G.O., dated 27th August 1880, No. 1,044, Revenue Department, have sanctioned Rs. 21,144 for establishment in the districts and on the Railways for registering the land trade with the Native States of Mysore and Hyderabad and the French Settlements. Adding

this sum the total requirements for establishment will be Rs. 39,528, which will be adopted in round figures at 39,500.

Item 2.—The Budget Estimate of the cost of the Land Custom Preventive Force is reported by the Inspector-General of Police at Rs. 23,857. This amount as well as the cost of the additional preventive establishment recommended in Board's Proceedings, dated 11th October 1880, No. 1,497, together amounting to Rs. 28,418, should be provided for under "20, Police, Imperial" (*vide* Resolution of Government of India recorded in G.O., dated 19th April 1880, No. 787, Financial Department). It is therefore omitted in the Board's budget.

Item 3.—The provision is for the increase to the Sayer Establishment in South Arcot recommended in Board's Proceedings, dated 11th November 1880, No. 1,706, which is shown under the head Temporary pending the orders of Government; for the peon at Nallodai Station recommended in Board's Proceedings, dated 11th October 1880, No. 1,497, and for the temporary establishment for registering land trade in South Canara (*vide* Board's Proceedings on G.O., 27th August 1880, No. 1,044).

Item 4.—The amount entered for contingencies has been raised so as to include the provision for unforeseen and contingent charges sanctioned for the establishments for registering land trade with Native States, &c., (*vide* G.O., dated 27th August 1880, No. 1,044).

33. The total estimate under Customs, Sea and Land, is thus Rs. 2,48,600.
 34. *Salt Establishment.*—The estimate under this head is shown below :—

Items.	ACTUALS OF			ESTIMATE FOR 1880-81.		ESTIMATE FOR 1881-82.	
	1877-78.	1878-79.	1879-80.	Sanctioned Estimate.	Regular Estimate.	Commissioner's Estimate.	Board's Estimate.
1. Commissioner's salary.	RS. 1,372	RS.	RS. 26,237	RS. 25,500	RS. 26,950	RS. 26,500	RS. 26,500
2. Deputy Commissioner's salary ...	...	72,950	13,048	28,910	27,750	29,340	29,300
3. Assistant Commissioner's or Deputy Collectors' ...	43,588		50,803	60,600	56,600	60,600	60,600
4. Establishment of the above officers ...				38,400	36,730	36,870	36,900
5. Division and Station Establishment ...	1,84,468	1,88,310	1,89,716	1,58,950	1,58,600	1,60,130	1,60,100
6. Temporary Establishment ...	2,286	4,580	6,269	30,400	20,560	30,000	29,500
7. Preventive Establishment ...	1,90,628	1,91,340	...	...	...	...	...
8. Boat Establishment...	...	...	132	140	210	310	300
Total ...	4,22,342	4,57,180	2,86,205	3,42,900	3,27,400	3,43,750	3,43,200

Items 1 and 2.—The provision under these items is in accordance with the sanctioned scale and includes the annual increments of pay falling due in 1881-82.

Item 3.—The Commissioner's estimate corresponds with the sanctioned scale communicated in G.Os., dated 7th January 1880, No. 28, Revenue Department, and 3rd February 1880, No. 135.

Items 4 and 5.—The total provision is according to the sanctioned scale and will be accepted.

Item 6.—The establishments provided under this head are as follows :—

	RS.
(a.) Additional Vetti to act as Tappal peon at Sarla, in Ganjam (G.O., dated 31st March 1879, No. 769, Revenue Department) ...	60
(b.) Fish-curing establishments in Ganjam, Nellore, Tanjore, Madura, Tinnevely (G.O., dated 5th April 1879, No. 799, Revenue Department), and Malabar (G.O., dated 27th November 1878, No. 1,924, Revenue Department) ...	1,460
(c.) Preventive establishment in Ganjam, Godavari, Kistna, South Arcot, Tanjore, and Tinnevely under G.O., dated 9th August 1880, No. 941, Revenue Department, and in Chingleput under G.O., dated 19th July 1878, No. 1,100, Revenue Department, and 10th January 1880, No. 41, Revenue Department ...	17,796
(d.) Factory establishment at Pentacota, in Vizagapatam, (G.Os., dated 29th July 1878, No. 1,190, Revenue Department, and 24th March 1879, No. 721, Revenue Department) ...	1,428
(e.) Patrols for guarding the salt swamps in Godavari. The Commissioner has provided Rs. 1,000 on this account, but the amount sanctioned in G.O., dated 2nd March 1880, No. 264, Revenue Department, is only Rs. 500, which will be entered in the Budget ...	500
(f.) Boat establishment in Nellore (G.O., dated 4th June 1879, No. 1,210, Revenue Department), and in Tanjore (G.O., dated 6th September 1880, No. 1,102, Revenue Department) ...	172
(g.) Storing establishment in Chingleput G.O., dated 19th July 1878, No. 1,100, and in Tanjore under G.O., dated 16th June 1879, No. 1,294, Revenue Department ...	950

	RS.
(h.) Establishment for superintending transport of salt at Madras Depot in Chingleput ...	2,124
(i.) For supervising supply of salt to the French Government ...	45
(j.) Temporary Shroff at Negapatam, and a Clerk for Assistant Commissioner's office, Tanjore (G.O., dated 10th January 1878, No. 44, Revenue Department) ...	300
(k.) Establishment at Panthapali swamp at Athunkorai, in Madura.	432
(l.) Reserve ...	4,233
Total ...	29,500

Item No. 7.—No provision is made under this head, the cost of the Police Preventive force having been transferred to "20, Police, Imperial," by the Government of India.

Item No. 8.—The increase under this head is due to the additional establishments sanctioned in G.Os., dated 29th September 1879, No. 1,968, Revenue Department, and 10th February 1880, Miscellaneous No. 534, Revenue Department.

35. The total estimate under Salt Establishment will thus be Rs. 3,43,200.

	RS.
Actuals of 1875-76 ...	17,400
Do. of 1876-77 ...	16,000
Do. of 1877-78 ...	11,400
Do. of 1878-79 ...	15,520
Do. of 1879-80 ...	18,500
Total ...	78,820
Average ...	15,760

Sanctioned estimate for 1880-81 ..	24,000
Regular do. for 1880-81 ...	23,640
Commissioner's estimate for 1881-82..	24,000
Board's do. for 1881-82..	24,000

	RS.
Actuals exclusive of South Canara and Malabar.	
1875-76 ...	8,80,900
1876-77 ...	6,51,700
1877-78 ...	4,47,400
1878-79 ...	6,33,500
1879-80 ...	3,88,740
Total ...	30,02,240
Average ...	6,00,450

Sanctioned estimate for 1880-81 ..	7,00,000
Regular do. for 1880-81 ...	7,40,000
Commissioner's do. for 1881-82 ...	6,29,000
Board's do. for 1881-82 ...	6,29,000

	RS.
Actuals of 1875-76 ...	1,61,000
Do. of 1876-77 ...	1,25,700
Do. of 1877-78 ...	49,300
Do. of 1878-79 ...	1,44,810
Do. of 1879-80 ...	93,640
Total ...	5,74,450
Average ...	1,14,890

Sanctioned estimate for 1880-81 ...	2,00,000
Regular do. for 1880-81 ...	2,37,300
Commissioner's do. for 1881-82 ...	1,31,830
Board's do. for 1881-82 ...	1,31,800

36. *Travelling Allowances and Tentage.*—The Commissioner's estimate under this head is Rs. 24,000, which is also the sanctioned grant for the current year, and will be accepted.

37. *Purchase and Manufacture of Salt.*—The estimate of the Commissioner is Rs. 6,29,000, or Rs. 71,000 less than the sanctioned grant for the current year. The actuals on the average of the last five years amount to Rs. 6,00,000, and the Board accept the Commissioner's estimate. The Commissioner remarks that it will not be necessary to manufacture so large a quantity of salt in the ensuing year as in the current one, owing to the large stocks already secured.

38. *Charges for conveying and storing Salt.*—The Commissioner's estimate amounts to Rs. 1,31,830 against Rs. 2,00,000, the sanctioned grant for the current year, and Rs. 1,14,890, the average of the past actuals. The Commissioner's estimate is accepted at Rs. 1,31,800 in round numbers.

	To be executed by the Department of Public Works.	To be executed by the Salt Department.
	RS.	RS.
Original Works ...	45,000	94,285
Repairs ...	...	91,745
Total ...	45,000	1,86,030

Items.	To be executed by the Public Works Department.	To be executed by Salt Department.
	RS.	RS.
Bridges ...	...	2,940
Police Huts and Preventive Stations ...	...	1,000
Drying Grounds ...	...	15,861
Approaches, Roads, and Tunnels ...	...	10,825
Channels, Drains, and Sluices ...	...	4,100
Opening Bars ...	...	4,060
Platforms and Trenches round them...	...	1,950
Salt Cutcherries ...	...	4,502
Sheds ...	...	1,125
Avenues ...	...	...
Bunds and Embankments ...	...	1,300
Wells ...	...	10,500
Fencing Pans and Platforms...	...	2,590
Boats ...	...	1,900
Experiments and Improvements ...	...	8,500
Minor Works ...	...	300
Reserve ...	...	32,365
	...	4,530
	...	8,000
	...	5,300
	...	...
Total ...	45,000	94,285

The total estimate for New Works and Repairs to be executed by the Salt Department is Rs. 1,86,030 against Rs. 1,52,200, the sanctioned grant for the current year, and Rs. 70,000, the actuals of 1879-80. The increase is due to provision having been made for effectually fencing the platforms and pans so as to avoid the necessity for a considerable increase in the number of guards. The works being necessary in the interests of the salt revenue, the Board accept the estimate at Rs. 1,86,000 in round numbers. The works to be executed by the Public Works Department should be provided for in the Department of Public Works Budget. A list of them is stated to have been forwarded to the Secretary to Government in the Public Works Department.

40. The subjoined statement shows the details of the estimates under the other heads of salt charges as compared with the actuals of past years, and the sanctioned and regular estimates for the current year:—

39. *Petty Construction and Repairs and Petty Works for manufacturing and storing Salt.*—The Commissioner's estimate under this head inclusive of the works to be executed by the Public Works Department is Rs. 2,31,030 as noted in the margin. The following are the particulars of the original works:—

Items.	ACTUALS OF					ESTIMATE FOR 1880-81.		ESTIMATE FOR 1881-82.	
	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	Sanctioned.	Regular.	Commissioner's.	Board's.
<i>Office Expenses.</i>	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Country Stationery or Saderward and purchase and repair of furniture ...	...	...	...	...	7,496	10,481	8,460	9,060	9,000
2. Service Postage Labels... ..	...	...	...	...	3,262	4,400	3,960	4,110	4,000
3. Do. Telegrams	...	...	...	...	1,079	1,300	980	1,230	1,200
4. Purchase of Books	...	...	...	...	...	...	140	140	100
5. Rewards	...	...	...	...	18,092	20,500	19,000	25,000	25,000
6. Other Items (Miscellaneous) ...	...	...	...	...	12,193	10,579	10,720	10,690	10,700
Total ..	17,100	27,800	79,364	62,280	42,122	47,260	43,260	50,230	50,000
7. Freight on Salt imported ...	2,100	..	25,400	20,880	200	10,000	10,000	9,000	9,000
8. Cost and repair of Weighing-Machines	5,700	7,300	4,500	17,040	26,000	8,000	7,950	7,800	7,800
9. Cost of Export of Salt and gathering and destroying Spontaneous Salt	5,100	9,800	42,388	4,420	2,648	6,300	3,200	3,260	3,200
10. Prizes	26,300	54,300	12,725	9,180	8,171	14,340	14,150	14,100	14,000
11. Sundry Miscellaneous Charges.	...	...	...	...	...	...	...	...	...
Total ..	39,200	71,400	85,013	51,520	37,019	38,640	35,300	35,160	35,000
Grand Total ..	56,300	99,200	1,64,377	1,13,800	79,141	85,900	78,560	85,390	85,000

	RS.
Actuals of 1875-76	20,39,300
Do. of 1876-77	15,97,000
Do. of 1877-78	13,29,600
Do. of 1878-79	14,86,410
Do. of 1879-80	9,36,250

Total ... 73,88,560

Average ... 14,77,710

Sanctioned estimate for 1880-81 ...	15,05,000
Regular do. for 1880-81 ...	15,64,000
Commissioner's do. for 1881-82 ...	14,00,000
Board's do. for 1881-82 ...	13,99,000

The increase in Item 5 is estimated with reference to the larger number of offences against the Salt Laws detected. The other items do not call for remark.

41. The total estimate under Salt as revised by the Board thus amounts to Rs. 13,99,000 and compares with the actuals of previous years and the sanctioned estimate for the current year as shown in the margin.

42. *Stamps—Presidency Charges.*—The estimates proposed and those adopted by the Board under this head are shown in the subjoined statement:—

Items.	Actuals of 1879-80.	Sanctioned Estimate, 1880-81.	Superintendent's Estimate, 1881-82.	Board's Estimate, 1881-82.
	RS.	RS.	RS.	RS.
1. Superintendent's salary including deputation allowance	10,940	12,400	12,400	12,400
2. Establishment	16,330	16,300	13,326	13,300
3. Service Postage Labels	240	300	300	300
4. Contingencies	4,090	4,000	4,450	* 4,000
Total ...	31,600	33,000	30,476	30,000

* Includes Rs. 10 for Books and Periodicals.

The establishment for counter-stamping English-made stamp papers has been abolished under G.O., dated 8th January 1880, No. 34, Revenue Department. Hence the decrease in Item 2.

43. *Stamps—District Charges.*—The Collectors' estimates as revised by the Board are shown below :—

Items.	ACTUALS OF			ESTIMATE FOR 1880-81.		ESTIMATE FOR 1881-82.	
	1877-78.	1878-79.	1879-80.	Sanctioned.	Regular.	Collectors'.	Board's.
Establishment	Rs. 4,410	Rs. 4,410	Rs. 4,410	Rs. 4,400	Rs. 4,400	Rs. 4,416	Rs. 4,400
Discount	1,01,170	1,06,220	1,05,180	1,02,600	1,02,600	1,07,760	1,07,500
Law Charges	2,310	2,160	2,430	3,000	3,000	160	100
Contingencies						3,260	3,000
Total ..	1,03,390	1,12,790	1,12,020	1,10,000	1,10,000	1,15,596	1,15,000

The increased provision under "Discount" compared with the sanctioned grant is due to the larger sales anticipated.

Actuals of 1875-76	Rs. 1,36,700
Do. of 1876-77	1,40,100
Do. of 1877-78	1,45,600
Do. of 1878-79	1,45,950
Do. of 1879-80	1,43,620
Total ..	7,11,970
Average ..	1,42,390

Sanctioned estimate for 1880-81 ..	1,43,000
Regular do. for 1880-81 ..	1,43,000
Local Officer's do. for 1881-82 ..	1,46,072
Board's do. for 1881-82 ..	1,45,000

Actuals of 1875-76	Rs. 1,78,600
Do. of 1876-77	2,50,300
Do. of 1877-78	2,48,400
Do. of 1878-79	2,61,360
Do. of 1879-80	2,65,530
Sanctioned estimate for 1880-81 ..	2,54,000
Regular do. for 1880-81 ..	2,54,000
Board's do. for 1881-82 ..	2,55,000

1. Salaries of Members and Secretaries, exclusive of deductions on account of subscription to Civil Service Annuity Fund	Rs. 1,60,416	Rs. 1,60,416
2. Establishment	74,988	76,068
3. Temporary Establishment	5,920	5,920
4. Office Contingencies	12,676	12,596
Total ..	2,54,000	2,55,000

Actuals of 1875-76	Rs. 23,500
Do. of 1876-77	51,900
Do. of 1877-78	78,830
Do. of 1878-79	69,140
Do. of 1879-80	28,140
Average ..	50,302

Sanctioned estimate for 1880-81 ..	32,000
Regular do. for 1880-81 ..	32,000
Collectors' do. for 1881-82 ..	27,250
Board's do. for 1881-82 ..	32,000

44. The total estimate under Stamps as fixed by the Board is Rs. 1,45,000.

45. *Administration.*—Under this head Rs. 2,55,000 have been provided for the cost of the Board of Revenue as detailed below. A sum of Rs. 1,080 on account of the establishment sanctioned in G.O., dated 27th August 1880, No. 1,044, Revenue Department, for the compilation of the returns of land trade with Native States, &c., has also been taken into account :—

Sanctioned Estimate for 1880-81.	Rs. 1,60,416	Rs. 1,60,416
Estimate for 1881-82.	74,988	76,068
	5,920	5,920
	12,676	12,596
Total ..	2,54,000	2,55,000

46. *Miscellaneous.*—Under this head provision is made for (1) charges for remitting treasure beyond the district, and (2) freight and landing charges.

47. *Charges for remitting Treasure beyond the District.*—The Collectors' estimates amount to Rs. 27,250 against Rs. 32,000, the sanctioned grant for the current year. The sanctioned estimate will be repeated.

Actuals of 1875-76	Rs. 1,200
Do. of 1876-77	6,200
Do. of 1877-78	2,460
Do. of 1878-79	1,070
Do. of 1879-80	1,120
Sanctioned estimate for 1880-81 ..	2,500
Regular do. for 1880-81 ..	2,500
Collectors' do. for 1881-82 ..	2,500
Board's do. for 1881-82 ..	2,500

48. *Freight and Landing Charges.*—The sanctioned grant for the current year has been repeated under this head.

Vizagapatam ..	Rs. 2,000	Tinnevely ..	Rs. 3,000
Kistna ..	2,000	Coimbatore ..	15,000
Nellore ..	2,000	Salem ..	10,000
Bellary ..	2,000	South Canara ..	2,000
Kurnool ..	2,000	Malabar ..	10,000
South Arcot ..	2,000		
Trichinopoly ..	4,000	Total ..	58,000
Madura ..	2,000		

49. *Advances under the Land Improvement Act.*—The Collectors noted in the margin have provided Rs. 58,000 on this account; but the total allotment for this Presidency is Rs. 2,00,000 (G.O., dated 31st August 1877, No. 2,228). This sum will be provided. The estimates where given by Collectors will be retained and for the other districts, except Madras and the Nilgiris, Rs. 2,000 will be allotted to each, the remainder, Rs. 1,30,000, being held as reserve.

50. An estimate of the cost of the Census is under preparation with reference to G.O., dated 13th August 1880, No. 962, and will be separately submitted to Government.

51. The subjoined statement shows in one view the estimates discussed in the foregoing paragraphs compared with past actuals and the alterations made by the Board :—

Items.	ACTUALS OF					
	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	Average.
1	2	3	4	5	6	7
3. Refunds and Drawbacks	Rs. 2,36,000	Rs. 2,84,200	Rs. 1,80,960	Rs. 2,52,580	Rs. 1,94,210	Rs. 2,29,590
4. Land Revenue	33,31,700	33,08,200	34,94,600	34,10,880	34,81,730	34,06,020
6. Excise on Spirits and Drugs	1,97,000	2,24,800	2,64,430	2,08,560	2,14,250	2,21,800
7. Assessed Taxes—License Tax	1,72,100	1,85,600	2,06,220	2,06,510	2,13,140	1,96,710
9. Customs .. { Sea Customs	15,200	16,000	20,550	44,160	20,920	23,860
10. Salt	20,39,300	15,97,000	13,29,600	14,86,410	9,36,250	14,77,710
12. Stamps	1,36,700	1,40,100	1,45,600	1,45,950	1,43,620	1,42,390
17. Administration—Board of Revenue ..	1,78,600	2,50,300	2,48,400	2,61,360	2,65,530	2,40,340
30. Miscellaneous—Charges for remitting Treasure beyond the District	23,500	51,900	78,830	69,140	28,140	50,300
Freight and Landing Charges	1,200	6,200	2,460	1,070	1,120	2,410
Total ..	63,31,300	60,64,300	59,71,650	61,16,370	55,48,940	60,06,480
Items.	ESTIMATE FOR 1880-81.		ESTIMATE FOR 1881-82.		Difference between Columns 6 and 11.	
	Sanctioned.	Regular.	Local Officers'.	Board's.		
	8	9	10	11	12	
3. Refunds and Drawbacks	Rs. 1,95,000	Rs. 3,30,000	Rs. 1,70,410	Rs. 2,03,000	+ 8,790	
4. Land Revenue	34,29,000	34,29,000	35,03,525	34,71,100	+ 13,630	
6. Excise on Spirits and Drugs	2,25,000	2,25,000	2,19,236	2,19,100	+ 4,850	
7. Assessed Taxes—License Tax	50,000	15,000	14,285	10,400	+ 36,630	
9. Customs .. { Sea Customs	2,06,000	2,06,000	2,07,603	2,05,000	+ 8,140	
10. Salt	2,06,000	2,06,000	20,952	43,600	+ 22,680	
12. Stamps	20,000	20,000	14,00,000	13,99,000	+ 4,62,750	
17. Administration—Board of Revenue ..	15,05,000	15,64,000	1,46,072	1,45,000	+ 1,380	
30. Miscellaneous—Charges for remitting Treasure beyond the District	1,43,000	1,43,000	2,55,000	2,55,000	+ 10,530	
Freight and Landing Charges	2,54,000	2,54,000				
Total ..	32,000	32,000	27,250	32,000	+ 3,860	
	2,500	2,500	2,500	2,500	+ 1,380	
Total ..	60,61,500	62,20,500	59,66,833	59,55,700	+ 4,36,760	

1. Ganjam	Rs. 432
2. Vizagapatam	1,000
3. North Arcot	280
4. Tanjore	648
5. Trichinopoly	100
6. Madura	576
7. Tinnevely	1,296
8. Salem	300
Total	4,632

52. *Law and Justice*.—Only eight Collectors have provided for the salaries of the establishments employed for the service of processes in Revenue Courts. The Board consider that the sanctioned grant for the current year, Rs. 9,000, should be repeated, and request that the Accountant-General may be instructed to enter it in his Budget.

53. The statement showing the details of office contingencies, &c., is herewith submitted.

54. The schedules exhibiting the details of stores, books, &c., provided for in the Budget have not been received in a complete form from all districts. They will be forwarded to the Accountant-General separately after obtaining the requisite information from the Collectors concerned.

55. The Board have made no provision for the maintenance of minor irrigation works as they are not aware what funds will be available for the purpose or what policy will be finally adopted in regard to their treatment. They presume that the present arrangement of lump grants-in-aid will continue until final orders are passed and that the necessary provision will be made by the Department of Public Works in the Irrigation Budget.

(A true Extract.)

(Signed) C. A. GALTON,
Secretary.

To the Secretary to Government, Revenue Department,
with a list of Petty Construction and Repair Works
in original to be returned, and two statements.
Copy to the Accountant-General, with a statement.

Exd. A. S. Rodgers.

Imperial Budget Estimate of Charges—for
1881-82.—Submitting to Government—

DECEMBER.
No. 1,825.

PROCEEDINGS, 1st DECEMBER 1880, No. 1,825.

Dated December 1st.
Printed 6th.
Received

THE SECRETARY TO GOVT.,
REVENUE DEPARTMENT.

1880.
Board of Revenue,
MADRAS.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

23rd December 1880, No. 1,755.

READ THE FOLLOWING PAPER:—

No. 358. Proceedings of the Board of Revenue, dated 1st December 1880, No. 1,825.

ABSTRACT.—Submitting to Government Imperial Budget Estimate of Charges for 1881-82.

No. 359. ORDER THEREON, 23rd December 1880, No. 1,755.

Revenue, General.

With these Proceedings the Board of Revenue submit their Budget Estimate of Charges for 1881-82.

2. The estimates proposed under the several main heads are compared below with the actuals of previous years and the grants for the current year:—

	ACTUALS.		Grant for 1880-81.	Regular Estimate for 1880-81.	Board's Estimate for 1881-82.
	Average of five years ending 1879-80.	1879-80.			
	RS.	RS.	RS.	RS.	RS.
Refunds and Drawbacks	2,29,590	1,94,210	1,95,000	3,30,000	2,03,000
Land Revenue, less proportion debitable to Law and Justice	34,06,020	34,84,730	34,29,000	34,29,000	34,71,100
Excise on Spirits and Drugs	2,21,800	2,14,250	2,25,000	2,25,000	2,19,100
Assessed Taxes	15,350	47,030	50,000	15,000	10,400
Customs	2,20,070	2,34,060	2,26,000	2,26,000	2,48,000
Salt	14,77,710	9,36,250	15,05,000	15,04,000	13,99,000
Stamps	1,42,890	1,43,620	1,43,000	1,43,000	1,45,000
Administration (Board of Revenue)	2,10,840	2,65,530	2,54,000	2,54,000	2,55,000
Miscellaneous (General)	52,710	29,260	34,500	34,500	34,500
Total	60,06,480	55,48,940	60,61,500	62,20,500	59,85,700

Actuals.	RS.
1875-76	2,36,000
1876-77	2,84,200
1877-78	1,80,960
1878-79	2,52,580
1879-80	1,94,210
Grant for 1880-81	1,95,000
Regular Estimate for 1880-81	3,30,000
Board's Estimate for 1881-82	2,03,000

	RS.
Land Revenue	86,000
Excise	10,000
License Tax	7,000
Customs	8,000
Salt	2,000
Stamps	67,000

	RS.
Drawbacks	1,80,000
	23,000
	2,03,000

	RS.
* Actuals of 1879-80	64,960
Grant for 1880-81	70,000
Collectors' Estimates for 1881-82	63,400
Board's Estimate for 1881-82	86,000

3. *Refunds and Drawbacks*.—The regular estimate for the current year is exceptionally high owing to the large refunds which had to be made on account of water-tax erroneously collected in the Pithapuram Zemindari.

4. The estimates for 1881-82 under the various sub-heads call for no particular remark, except that the amount provided by the Board for Land Revenue refunds exceeds the grant for the current year as well as the actuals of 1879-80, to which the Collectors' estimates approximate, as shown in the margin*. The item is essentially of a contingent nature, and the entire estimate for Refunds and Drawbacks (Rs. 2,03,000), which is on the whole moderate, is accepted.

5. *Land Revenue.*—The estimates proposed for the various component items of Land Revenue charges are shown below in comparison with previous actuals and the grants for the current year:—

	ACTUALS.		Grant for 1880-81.	Regular Estimate for 1880-81.	Board's Estimate for 1881-82.
	Average of five years ending 1879-80.	1879-80.			
1. Salaries and Expenses of Collectors, Sub-Collectors, and Head Assistant Collectors, including house-rent	RS. 8,99,250	RS. 9,41,240	RS. 8,90,000	..	RS. 9,20,000
2. Assistant Collectors, including house-rent	1,36,220	1,09,350	2,00,000	..	2,00,000
3. Deputy Collectors' Salaries	2,04,490	2,17,740	1,81,000	..	1,77,600
4. Huzur Establishment	6,78,850	6,81,240	6,89,000	..	6,88,500
5. Taluk do.	14,60,710	14,71,940	14,80,000	..	14,80,400
6. Temporary do.	28,030	35,190	40,000	..	44,600
7. Medical Charges	38,940	40,550	44,000	..	42,800
8. Travelling and Tentage Allowance to Officers and Batta to Establishments	2,24,260	2,27,830	2,19,800	..	2,30,000
9. Office Expenses, &c.	1,38,680	99,750	1,09,800	..	1,10,000
Land Revenue, Miscellaneous	38,09,430	38,24,830	38,53,600	..	38,93,900
	3,54,250	4,20,330	3,35,000	..	3,56,000
Total	41,63,680	42,45,160	41,88,600	..	42,49,900

Actuals.	RS.
1875-76	8,76,500
1876-77	8,74,800
1877-78	9,01,130
1878-79	9,02,590
1879-80	9,41,240
Grant for 1880-81	8,90,000
Sanctioned Scale	9,41,395
Board's Estimate for 1881-82	9,20,000

7. Under the second head the Board provide for 34 passed and 12 unpassed Assistants, with a deduction for acting promotions above indicated. Their calculation does not include the second probationer for the Civil Service appointed in the Gazette of the 7th instant, but the resulting increase must be very small. The sanctioned estimate for the current year (Rs. 2,00,000), which they have repeated for 1881-82, seems on the whole to be the best possible forecast the fluctuating nature of the item admits of and is accepted.

8. Under the third head the Board provide for the fixed number of 39 Deputy Collectors according to the sanctioned scale *plus* the local allowance drawn by one of them, viz., the Deputy Collector of Wynaad. If an extra Deputy Collector is appointed for the Nilgiris, the additional cost involved, as well as the cost of any Temporary Deputy Collectors who may be needed owing to paucity of Covenanted Assistants, may be met from savings in the amount provided for the latter. The Board's estimate therefore (Rs. 1,77,600) will be retained.

Actuals.	RS.
1875-76	1,89,000
1876-77	1,99,200
1877-78	2,00,940
1878-79	2,15,570
1879-80	2,17,740
Grant for 1880-81	1,81,000
Board's Estimate for 1881-82	1,77,600

		ESTABLISHMENTS.	
		Huzur.	Taluk.
Actuals	RS.	RS.	RS.
1875-76	6,84,600	14,64,700	
" 1876-77	6,81,500	14,58,700	
" 1877-78	6,71,770	14,51,520	
" 1878-79	6,75,120	14,56,720	
" 1879-80	6,81,240	14,71,940	
Grant for 1880-81	6,89,000	14,80,000	
Board's Estimate for 1881-82	6,88,500	14,80,400	

10. Of the numerous small items comprised under the head "Temporary Establishments," the only one which calls for notice is Rs. 5,460 for the establishment entertained for the compilation in Collectors' offices of the statistics of sea-borne trade. In reviewing the current year's budget, the Government remarked* on the divergence of procedure followed with regard to this charge, it being in some districts debited to Customs and in others to Land Revenue. The Board, while providing the whole amount under the latter head, include the establishment recently sanctioned† for registering the land trade under Land Customs. No doubt the distribution of the cost of the Collectors' general establishment among the several heads of Revenue is attended with difficulty; but, as pointed out by the Accountant-General,‡ this establishment is distinguishable from the Collector's general establishment in that it is entertained for a special purpose. Neither, however, this nor the establishment entertained for registering the land trade is in any way connected with the collection of customs, being intended for the tabulation of information needed for purely statistical purposes. The Government consider, therefore, that the more appropriate head for both these items is Miscellaneous, General, to which they will be accordingly transferred.

* G.O., 15th December 1879, No. 2,297, paragraph 11.

† G.O., 27th August 1880, No. 1,044.

‡ His letter to Board, dated 4th November 1880, No. 3,877.

11. With this exception the Board's estimate for temporary establishments, viz., Rs. 44,600 — 5,460 = 39,140, is accepted.

Actuals.	RS.
1875-76	2,60,300
1876-77	3,19,600
1877-78	4,04,840
1878-79	3,66,210
1879-80	4,20,330
Grant for 1880-81	3,35,000
Board's Estimate for 1881-82	3,56,000

Actuals.	RS.
§ 1878-79	1,52,520
1879-80	1,58,190

12. Under Land Revenue "Miscellaneous," the Board provide Rupees 1,46,000 for the service of Revenue processes. This provision seems to be needlessly large. The actuals of 1878-79 and 1879-80 afford no fair criterion as to the probable requirements of the ensuing year, inasmuch as they refer to periods when an exceptionally large amount was collected out of arrears which had accumulated during the famine. The outstanding arrears have been now very considerably reduced and are expected to be further diminished by writing off the irrecoverable portion of what remains. The actual charge in 1875-76 was only Rs. 91,000, and the Government consider that Rs. 1,00,000 would be an ample provision.

13. With this reduction the Board's total estimate for Land Revenue, Miscellaneous, is passed at Rs. 3,56,000 — 46,000 = 3,10,000.

	RS.	
* Medical Charges	42,800	14. The other* heads of Land
Travelling Allowances and Ten-		Revenue charges call for no remark, and
tage to Officers and Batta to Es-		the Board's estimates will be retained
tablishments	2,30,000	with a reduction of Rs. 940 in Office
Office Expenses, &c., less Rupees		Expenses, &c., to bring the total to a
940 deducted	1,09,060	round sum.

Actuals.	RS.	
1875-76	33,31,700	
1876-77	33,08,200	15. The total of Land Revenue
1877-78	34,94,600	charges, exclusive of "Miscellaneous,"
1878-79	34,10,380	will thus be —
1879-80	34,84,730	
Grant for 1880-81	34,29,000	
Regular Estimate for 1880-81 ...	34,29,000	
Board's Estimate for 1881-82 ...	34,71,100	

	RS.
Board's Estimate	38,93,900
Deduct (paragraphs 10 and 14 <i>supra</i>) 5,460 + 940	= 6,400

Remainder ... 38,87,500

Deducting from this amount one-fifth debitable to "Law and Justice" on account of Magisterial charges, the remainder will be Rs. 31,10,000, and adding to this the whole amount of the estimate as reduced under the head Miscellaneous (Rs. 3,10,000), the total amount debitable to Land Revenue will be Rs. 34,20,000 against Rupees 34,71,100 as estimated by the Board.

Actuals.	RS.	
1875-76	1,97,000	16. <i>Excise—Abkari.</i> —The Board's
1876-77	2,24,800	estimate under this head is moderate
1877-78	2,64,430	and will be retained.
1878-79	2,08,560	
1879-80	2,14,250	
Grant for 1880-81	2,25,000	
Regular Estimate for 1880-81 ...	2,25,000	
Board's Estimate for 1881-82 ...	2,19,100	

17. *Excise—Opium.*—The Board have made no provision for charges connected with the Opium Monopoly recently introduced. Circumstances recently brought to the notice of Government show the necessity for providing and maintaining stocks of the drug for sale on Government account in certain of the Maliah tracts, and in the absence of data as to what the probable requirements under this head would be, it seems that roughly Rs. 2,00,000 may be provided.

Actuals for ...	RS.	
Do.	29,750	18. <i>Assessed Taxes.</i> —The recent alteration of the law has rendered a consider-
Grant for	47,030	able reduction in the charges connected
Regular Estimate for ... 1880-81 ...	50,000	with the collection of License Tax
Budget Estimate for ... 1881-82 ...	15,000	practicable, and the provision made by
	10,400	the Board (Rs. 10,400) consists chiefly
		of remuneration to Municipalities, other
		than the Madras Municipality (Rs. 7,700);
		the estimate is approved.

Actuals.	RS.
1875-76	1,72,100
1876-77	1,85,000
1877-78	2,06,220
1878-79	2,06,510
1879-80	2,13,140
Grant for 1880-81	2,06,000
Regular Estimate for 1880-81 ...	2,06,000
Board's Estimate for 1881-82 ...	2,05,000

19. *Sea Customs.*—The estimate under this head corresponds closely with the grant for the current year and is below the actuals of 1879-80; it is approved.

20. *Land Customs.*—The Board's estimate of Land Customs charges (Rs. 43,600), less the cost of the establishment for registering the land trade (paragraph 10 *supra*) with the allowance for contingencies, transferred to the head "Miscellaneous, General," is Rupees 43,600 — 21,144 = 22,456. This is slightly in excess of the sanctioned estimate for the current year as well as the actuals of 1879-80, and will be adopted in round numbers at Rs. 22,500.

Actuals.	RS.
1875-76	15,200
1876-77	16,000
1877-78	20,550
1878-79	44,160
1879-80	20,920
Grant for 1880-81	20,000
Regular Estimate for 1880-81 ...	20,000
Board's Estimate for 1881-82 ...	43,600

21. *Salt.*—The most important items under Salt are establishment and purchase of salt with the incidental cost of "conveying and storing." The Board's estimate for the first does not make any provision for the increase involved in Mr. Bliss's scheme of reorganization now before Government; but as that scheme has not been yet fully considered, the Board's estimate (Rs. 3,43,200) which conforms closely to the sanctioned scale and the grant for the current year will be adopted.

Actuals.	RS.	
1875-76	10,41,900	22. The provision for the pur-
1876-77	7,77,400	chase, carriage and storage of salt
1877-78	4,96,700	(Rs. 6,29,000 + 1,31,800 = 7,60,800)
1878-79	7,78,310	is considerably below the sanctioned
1879-80	4,82,380	estimate for the current year, on account
Grant for 1880-81	9,00,000	of its being unnecessary to manufacture
Regular Estimate for 1880-81 ...	9,77,300	in the ensuing year so large a quantity
Board's Estimate for 1881-82 ...	7,60,800	as was estimated for the current year
		owing to the very low stocks with which
		the latter opened.

23. The provision for salt charges under all heads, amounting in the aggregate to Rs. 13,99,000 as shown below, is approved.

	ACTUALS.		Grant for 1880-81.	Regular Estimate for 1880-81.	Board's Estimate for 1881-82.
	Average of five years ending 1879-80.	1879-80.			
Establishment	RS. 4,10,510	RS. 2,86,205	RS. 3,42,900	RS. 3,27,400	RS. 3,43,200
Travelling Allowance and Tentage	15,760	18,500	24,000	23,640	24,000
Purchase and Manufacture and Conveying and Storing Charges	8,08,590	4,82,380	9,00,000	9,77,300	7,60,800
Petty Construction and Repairs	1,31,550	70,021	1,52,200	1,57,100	1,86,000
Other items	1,11,300	79,141	85,000	78,560	85,000
Total	14,77,710	9,26,247	15,05,000	15,04,000	13,99,000

Actuals.	RS.
1875-76	1,36,700
1876-77	1,40,100
1877-78	1,45,600
1878-79	1,45,950
1879-80	1,43,620
Grant for 1880-81	1,43,000
Regular Estimate for 1880-81 ...	1,43,000
Board's Estimate for 1881-82 ...	1,45,000

24. *Stamps.*—This head of revenue charges calls for no particular notice. The Board's estimate, which is slightly in excess of the actuals of 1879-80 as well as the grant for 1880-81, will be adopted.

Actuals.	RS.
1875-76	1,78,600
1876-77	2,50,300
1877-78	2,48,400
1878-79	2,61,360
1879-80	2,65,530
Grant for 1880-81	2,54,000
Regular Estimate for 1880-81	2,54,000
Board's Estimate for 1881-82	2,55,000

		Charges for remitting Treasure beyond the District.	Freight and Landing Charges.
		RS.	RS.
Actuals	1875-76	23,500	1,200
"	1876-77	51,900	6,200
"	1877-78	78,880	2,460
"	1878-79	69,140	1,070
"	1879-80	28,140	1,120
Grant for	1880-81	32,000	2,500
Regular Estimate for	1880-81	32,000	2,500
Board's Estimate for	1881-82	32,000	2,500

27. *Total Budget.*—With the alterations indicated in paragraphs 10, 12, 17, 20 and 26, the estimates under the several heads as adopted by Government are as shown below:—

	RS.
Refunds and Drawbacks	2,03,000
Land Revenue	34,20,000
Excise—Abkari	2,19,100
Do. —Opium	2,00,000
License Tax	10,400
Customs, Sea	2,05,000
Do. Land	22,500
Salt	13,99,000
Stamps	1,45,000
Administration	2,55,000
Miscellaneous (General)	61,000

Total ... 61,40,000

28. *Advances under the Land Improvement Act.*—The fixed grant of Rs. 2,00,000 for advances under the Land Improvement Act will be provided as usual in the estimate of cash requirements. The Board will in future note the actual disbursements in the past year.

29. The estimate of the cost of the approaching Census, promised in paragraph 50 of the Board's Proceedings, will, when received and approved, be forwarded to the Accountant-General for incorporation in the General Budget.

30. The Accountant-General will, as desired by the Board in paragraph 52, repeat the grant for the current year (Rs. 9,000) under the head of Law and Justice for the process service establishments in Revenue Courts.

25. *Administration.*—This head represents the cost of the Board of Revenue and the provision made for it, which is below the actuals of 1879-80 but slightly in excess of the grant for 1880-81, is accepted.

26. *Miscellaneous, General.*—Under this head provision is made for two items, viz., charges for remitting treasure beyond the district and freight and landing charges. To the Board's estimate (Rs. 32,000 + 2,500 = 34,500) will be added the provision for compiling the statistics of the sea-borne and land trade in districts, viz., Rs. 5,460 + 21,144 = 26,604 (paragraphs 10 and 20 *supra*), making a total of Rs. 61,104, and the estimate will be adopted in round numbers at Rs. 61,000.

31. Provision will, as observed by the Board, be made in the Irrigation Budget for grants-in-aid, if any, that will have to be made to villagers for the repair of minor irrigation works during the ensuing year.*

* G.O., Public Works Department, 5th May 1880, No. 284-I, paragraph 8.

(True Extract.)

Quater
Secretary to Government.

To the Board of Revenue.
" the Accountant-General, with Budget of Charges.
" the Public Works Department, Irrigation Branch. ✓
" the Financial Department.

Exd. W. H. French.

160 Copies.

J. W. C. Kelly

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To
REVENUE.

THE BOARD OF REVENUE,
Ac, do, Ac.

Dated December 28th.

Printed January 6th, 1881.

And
Doth

G.O. 20th December 1880, No. 1703.

DECEMBER.
No. 333-359.

Printed by the Government of Ontario for
1881 at the Printing Office at Toronto, Huron's
Proceedings, containing...

3 No 184 W d 19 Jan 1881

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