Rect. 10147

Govt. of {1884} Madras.

REVENUE.

204C



Issued

Recd. 6/12/84 Encl.

G.O., 25th November 1884, No. 1298.

√

Lr. No. 3031. May 10 Dec. 5

NOVEMBER.

Budget of Revenue charges for 1885-86, reviewed.

With Order

B

Communicated to the Chief Engr: for Irrigation, with reference to para 11- latter portion-

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6. E. for I. √ 10/12/84

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be entered. The average actuals are only Rs. 2,720. The budget grant for service postage will be fixed at Rs. 1,00,000. With these corrections the revised estimate under *Land Revenue, Miscellaneous*, will be Rs. 3,16,000 and the budget Rs. 2,70,000. The total of the revised estimate for 1884-85 and the budget estimate for 1885-86 will be Rs. 35,33,000 * and Rs. 34,94,000 * respectively. If the revised scheme of Revenue establishments be sanctioned by the Government of India, an additional allotment can be applied for.

Items.	Revised Estimate for 1884-85.	Estimate for 1885-86.
	Rs.	Rs.
*1. Salaries of Collectors, Sub-Collectors and Head Assistant Collectors	9,50,000	9,60,000
2. Salaries of Assistant Collectors	1,00,000	1,00,000
3. Do. of Deputy Collectors	2,19,000	2,19,000
4. Huzur Establishments	7,24,000	7,24,000
5. Taluk do.	14,74,000	14,74,000
6. Medical Subordinates	39,500	40,000
7. Temporary Establishments	39,000	37,000
8. Travelling and Tentage Allowances	2,80,000	2,80,000
9. Office Contingencies	1,55,000	1,55,000
Total ..	39,80,500	39,89,000
Deduct charges on account of salaries, &c., in Madras where there is no magisterial work	43,000	45,000
Remainder ..	39,37,500	39,44,000
Deduct one-fifth debitable to Law and Justice ..	7,87,500	7,89,000
Remainder ..	31,50,000	31,55,000
Add Madras charges	43,000	45,000
,, one-fifth of Agency charges	12,000	12,000
,, Land Revenue, Miscellaneous	3,16,000	2,70,000
,, Fishery charges	12,000	12,000
Total ..	35,33,000	34,94,000

5. *Salt.*—The reduction in the estimates is due to extension of the excise system, under which charges hitherto incurred by Government will be borne by salt manufacturers. The estimates are accepted.

6. *Stamps.*—The increase in the revised estimate is due to provision having been made (1) for the pay and allowance of the officer who acted as Superintendent of Stamps while the permanent incumbent was on privilege leave and special duty, and (2) for the cost of paper on which stamps for copies are impressed, which under present orders is debited to this head. The estimates under this head are accepted.

7. *Excise.*—The increase in the revised estimate is due to the provision made for the additional pay sanctioned to the Commissioner of Salt and Abkári Revenue and the establishments entertained for the supervision of distilleries, &c., sanctioned in G.O., dated 23rd August 1884, No. 963, and G.O., dated 7th October 1884, No. 4401-A. The cost of the distillery establishments will be met by payments made by the distillers, but the Board have rightly included the amount in the budget estimate. The estimate for 1885-86 provides for the additional preventive establishments, which, it is estimated, will be required for the protection of the abkári revenue under the arrangement recently introduced, as explained in letter to the Government of India, dated 15th September 1884, No. 1038, Revenue Department. But the entry of the cost of these unsanctioned charges in the budget is opposed to rule, and the items must, therefore, be struck out. The total provision under Excise will be in the revised estimate Rs. 2,34,000 and in the budget Rs. 2,55,000, as shown in the margin.

	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
	Rs	Rs.
Increase to the pay of the Commissioner	3,500	6,000
Salary of Assistant Inspectors	16,000	30,000
Temporary establishment in Central Office	2,900	5,800
Contingencies	1,600	3,200
District charges	2,10,000	2,10,000
Total ...	2,34,000	2,55,000

8. The estimates under the other heads do not call for particular notice.

9. The shares of the charges estimated under the several heads debitable to Imperial and Provincial Funds respectively are shown below :—

Heads.	Revised Estimate, 1884-85.			Estimate for 1885-86.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Refunds and Drawbacks	1,61,700	82,300	2,44,000	1,30,000	70,000	2,00,000
2. Land Revenue	..	35,33,000	35,33,000	..	34,94,000	34,94,000
3. Salt	17,80,000	..	17,80,000	17,20,000	..	17,20,000
4. Stamps	85,000	85,000	1,70,000	80,000	80,000	1,60,000
5. Excise	1,17,000	1,17,000	2,34,000	1,27,500	1,27,500	2,55,000
6. Customs—Sea	..	1,65,000	1,65,000	..	1,60,000	1,60,000
Do. Land	..	10,000	10,000	..	10,000	10,000
7. Assessed Taxes	4,500	4,500	9,000	4,500	4,500	9,000
8. Registration of Trade, Minor Department ..	..	27,500	27,500	..	28,500	28,500
9. Remittance of Treasure, Miscellaneous ..	20,000	..	20,000	20,000	..	20,000
10. Administration	..	2,60,000	2,60,000	..	2,60,000	2,60,000

10. The Inspector-General of Police estimates the cost of Land Customs Police at Rs. 26,294 for 1884-85 and Rs. 26,914 for 1885-86. The estimates are accepted.

11. The estimates under the heads dealt with by the Board in paragraphs 56, 58, 59, 61—63, 65—70, 72—78 and 80—87 will be considered in the Financial Department. With reference to paragraph 89, the Government in the Revenue Department accept the Board's recommendation that an allotment of Rs. 4,00,000 should be made in the Public Works budget on account of repairs to minor irrigation works to be executed under the supervision of Collectors.

12. With reference to paragraphs 90 and 91 the Accountant-General will provide in his budget for a grant, on account of advances under the Land Improvement Act, of Rs. 3,00,000, being one lakh more than the sum usually allotted to this Presidency, the increase being required on account of special operations for the grant of advances for wells under the new system about to be introduced, and will enter Rs. 15,000 for service of processes in the Revenue Courts under the head "Law and Justice."

(True Extract.)

H. Nicholas

Secretary to Government.

To the Accountant-General, with budget statement.
„ the Financial Department, with list of public works in charge of Civil officers.
„ the Board of Revenue, with list of petty construction and repair works.
„ the Public Works Department.
„ the Judicial Department.
„ the Inspector-General of Police.

Exd. W. H. French.

80 Copies.

after settlement of compensation for lands taken up for public works; (2) for refunds on account of allowances paid by beriz deductions to religious institutions, which by a mistake had not been deducted from the land-revenue demand in some districts, and (3) for refunds of unused court-fees stamps in cash allowed under G.O., dated 6th March 1884, No. 308. The Government accept the Board's revised estimate of land-revenue refunds, but see no reason to raise the budget grant under this head above the sanctioned estimate for the current year, nor do they think it necessary to provide Rs. 78,000 under Stamp refunds in the revised and budget estimates. Taking the latter at Rs. 72,000 as estimated by Collectors, the provision under "Refunds and Drawbacks" for 1884-85 will be Rs. 2,44,000, and for 1885-86 Rs. 2,00,000 in round numbers.

Refunds and Drawbacks—	Revised Estimate for 1884-85.	Estimate for 1885-86.
	RS.	RS.
Land Revenue	1,40,000	96,000
Salt	1,000	1,000
Customs and Drawbacks.	19,000	19,000
Stamp	72,000	72,000
Excise	5,000	5,000
License-tax	7,000	7,000
Total ...	2,44,000	2,00,000

4. *Land Revenue.*—The Board's revised estimate is Rs. 1,04,500 in excess of the estimate sanctioned by the Government of India. The estimate originally sanctioned in G.O., dated 15th November 1883, No. 1410, was Rs. 36,00,000, but on a requisition from the Financial Department to effect a saving of two lakhs of rupees, the provision made under the items "Assistant Collectors," "Deputy Collectors," "Temporary Establishments," "Purchase of land" and "Establishments for the service of Revenue Processes," was reduced in G.O., 21st February 1884, No. 251. It was, however, intimated that an additional allotment would be sanctioned if found necessary in the course of the year. The necessity for such allotment has not been shown, but the estimate has been raised very nearly to the original figure. The Board's figures are accepted under the head *Salaries of Collectors*, &c., (paragraph 13), but the calculation under *Assistant Collectors* (including temporary Deputy Collectors—paragraph 14) is based on a wrong assumption. The Temporary Deputy Collectors cost only Rs. 250 each per mensem, and there are always four or five districts in which there is neither a passed Assistant nor a temporary Deputy Collector. The sum of Rs. 1,00,000 in both estimates will suffice for *Assistant Collectors*. Under *Deputy Collectors* (paragraph 15) the provision for two additional fourth-class and two fifth-class Deputies in the estimate for 1885-86 is entirely unnecessary. The Board's estimate of Rs. 2,35,800 may, therefore, be reduced by Rs. 16,800 or to Rs. 2,19,000. The estimates under *Huzur* and *Taluk Establishments* are accepted, though, with reference to actuals, the former appears high (paragraphs 16 and 17). The grant for *Medical Establishments* (paragraph 18) will be fixed at Rs. 40,000, which is in excess both of actuals and of Collectors' estimates. Under *Temporary Establishment* (paragraph 19), item (*a*) will be struck out as regards the Godávari district; item (*b*) will be removed, as the Government have declared that in future sanction for establishments for arranging records will be refused; Rs. 16,000 will suffice under item (*d*); item (*g*) will be reduced to Rs. 1,000; and fresh sanction should be applied for for the continuance of items (*j*), (*l*), (*m*). The Board's total is thus reduced to Rs. 31,262; and adding Rs. 6,000 nearly for reserve for unforeseen charges, the total provision for 1885-86 will be fixed at Rs. 37,000, which is considerably in excess of average actuals. The revised estimate will be Rs. 39,000. Under *Travelling Allowances* (paragraph 21), Rs. 2,80,000 in revised and budget estimates will, with reference to actuals, be sufficient provision, as will also Rs. 1,55,000 under *Office Contingencies* (paragraph 22). Under *Land Revenue, Miscellaneous* (paragraph 25), the expenditure for process establishments has, in the opinion of Government, been fixed too high. If the changes and reductions are carried out to the extent which Government contemplate in G.O., dated 21st June 1884, No. 779, the ultimate charges under this head, including process gumastas, should not exceed Rs. 60,000, which sum will be entered in the budget for 1885-86. In the revised estimate Rs. 1,00,000 should be ample. The Board have entered Rs. 23,000 and Rs. 25,000 under "Cost of land bought in." Their opinion as to the current year is accepted, but for 1885-86 Rs. 15,000 will

89. *Maintenance and up-keep of Minor Irrigation Works.*—The expenditure estimated by Collectors amounts to Rs. 4,92,750, against Rs. 3,20,800, the actuals of 1883-84, and Rs. 3,70,000, the allotment for the current year, as detailed below:—

Districts.	Actuals of 1883-84.	Allotment for 1884-85.	Collectors' Estimate for 1885-86.
	RS.	RS.	RS.
1. Ganjam	20,600	17,000	25,000
2. Vizagapatam	2,500	4,000	5,140
3. Godávari	18,800	10,000	20,000
4. Kistna	6,900	7,000	25,128
5. Nellore	22,400	19,000	32,369
6. Cuddapah	23,900	44,000	80,775
7. Anantapur	10,000	10,500	15,847
8. Bellary	6,500	7,000	9,147
9. Kurnool	3,300	5,000	5,000
10. Chingleput	33,000	26,000	30,000
11. North Arcot	33,900	55,000	55,700
12. South Arcot	41,300	40,000	54,106
13. Tanjore	15,500	12,000	20,000
14. Trichinopoly	9,500	7,000	9,278
15. Madura	19,100	18,000	23,260
16. Tinnevelly	24,200	17,000	30,000
17. Coimbatore	4,300	5,000	7,000
18. Salem	24,000	20,000	45,000
19. Reserve	1,100	46,500	..
Total ...	3,20,800	3,70,000	4,92,750

Detailed lists of works have been received through the Chief Engineer for Irrigation only from Vizagapatam, Kistna, Cuddapah, Anantapur, Bellary, Kurnool, North Arcot, Madura, Tinnevelly, Coimbatore and Salem; some of them require revision with reference to the Chief Engineer's remarks. In the absence of complete information on the subject, the Board would fix Rs. 4,00,000 for allotment in 1885-86, or about Rs. 30,000 more than the grant for the current year. Collectors have now been provided with sufficient establishments for the supervision of repairs to minor irrigation works, and would, without difficulty, be able to expend a larger amount than that recommended above. In the current year, the Board have been compelled to reject several applications for additional allotments owing to want of funds.

Districts.	Collectors' Estimates.	Board's Estimate.
	RS.	RS.
Ganjam	2,000	2,000
Vizagapatam	2,000	2,000
Godávari	2,000	2,000
Kistna	2,000	2,000
Nellore	2,000	2,000
Cuddapah	5,500	5,500
Anantapur	5,000	5,000
Bellary	2,000	2,000
Kurnool	2,000	2,000
Chingleput	3,000	3,000
North Arcot	2,000	2,000
South Arcot	2,000	2,000
Tanjore	3,000	3,000
Trichinopoly	2,000	2,000
Madura	10,000	10,000
Tinnevelly	2,000	2,000
Coimbatore	10,000	10,000
Salem	2,000	2,000
South Canara	2,000	2,000
Malabar	2,000	2,000
Reserve ..	..	1,35,500
Total ..	64,500	200,000

90. *Advances under the Land Improvement Act.*—Collectors of the districts noted in the margin provide Rs. 64,500 under this head. The Board will, however, repeat Rs. 2,00,000 which is the amount allotted to this Presidency by the Government of India. The distribution is noted in the margin.

	Rs.
Ganjam	432
Vizagapatam	1,600
Chingleput	300
North Arcot	216
Tanjore	926
Trichinopoly	800
Madura	1,800
Tinnevelly	2,736
Coimbatore	100
Salem	300
South Canara	2,640
Total ..	11,850

91. *Law and Justice.*—The only districts in which provision is made for the salary of the establishments employed for the service of processes in Revenue Courts are those noted in the margin. The Board think that Rs. 15,000 may be provided, against Rs. 11,850 entered by Collectors, and request that the Accountant-General may be instructed to enter the amount in his budget for 1885-86.

92. A schedule of books, stores, &c., required for 1885-86, is given below in the form prescribed by the Accountant-General in paragraph 2 of his letter recorded in G.O., dated 5th August 1880, No. 1520, Financial Department:—

Items.	Actuals of 1883-84.	Estimate for 1884-85.	Estimate for 1885-86.
	Rs.	Rs.	Rs.
1. Stores, &c., still to be obtained through the Secretary of State for India	..	...	...
2. Stores, &c., to be procured independently of the India Office in Europe or America	...	...	...
3. Stores, &c., to be purchased in India, and stores, &c., to be procured from other departments, value whereof has to be debited to the receiving department by book adjustment:—			
Imperial Head.			
Salt	8,000	11,500	9,000
Divided Heads.			
Stamps	...	4,000	..
Excise on Spirits and Drugs	...	800	600
Provincial.			
Land Revenue	10,000	6,000	5,000
Customs	...	600	600
Administration, Board of Revenue	...	400	400
District Press	17,000	14,500	17,000
Total ..	35,000	37,800	32,600

(True Extract.)

(Signed) E. GIBSON,
Secretary.

To the Secretary to Government, Revenue Department,
with list of salt petty construction and repair works
in original to be returned, and list of public works
in charge of Civil officers, and one budget statement.

Copy to all Collectors.
" to the Accountant-General.
" " Commissioner of Salt and Abkári Revenue.
" " Superintendent of Stamps.
" " Surgeon-General with the Government of Madras.
" " Postmaster-General.

Read—also the following paper:—

IMPERIAL SERVICES.

F.—Estimates, Madras Civil Services, for the year ending 31st March 1886.

Number.			Madras Police.	Actuals.	Estimates.		Remarks.
1883-84.	1884-85.	1885-86.		1883-84.	1884-85.	1885-86.	
			Land Customs Guard.	Rs.	Rs.	Rs.	
2	2	2	Inspectors, Rs. 60	1,425	1,440	1,440	
6	6	6	Head Constables, Higher Grade, Rs. 20 and 25 ..	1,440	1,440	1,440	
18	19	20	Head Constables, Lower Grade, Rs. 12 and 15 ..	2,833	2,952	3,096	Increase in estimate for 1885-86 is due to the additions sanctioned in G.O., No. 1558, Mis., dated 14th July 1884, Financial Department.
192	199	204	Constables, Rs. 6½ to 8 ..	16,659	17,076	17,466	
..	..	..	Clothing	2,160	2,240	2,300	
..	..	..	Contingencies	1,118	1,146	1,172	
218	226	232	Total ..	25,635	26,294	26,914	

No. 5236.

Forwarded to the Secretary to Government, Revenue Department, Ootacamund.

MADRAS,
16th September 1884.

(Signed) T. K. GUTHRIE, Lieut.-Colonel,
Acting Inspector-General of Police.

ORDER—dated 25th November 1884, No. 1298, Revenue.

Revenue.
General.

With their Proceedings read above the Board of Revenue submit their revised estimate of charges for 1884-85 and the budget estimate for 1885-86.

2. The subjoined statement shows the estimates proposed under the several heads within the control of the Revenue Department compared with the actuals of 1883-84, and the sanctioned estimate of the current year:—

—	Actuals of 1883-84.	Sanctioned Estimate, 1884-85.	Revised Estimate, 1884-85.	Estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
1. Refunds and Drawbacks	5,05,000	2,05,000	2,50,000	2,30,000
2. Land Revenue	35,32,000	34,75,500	35,80,000	36,00,000
3. Salt	16,07,000	19,00,000	17,80,000	17,20,000
4. Stamps	1,49,000	1,58,000	1,70,000	1,60,000
5. Excise	1,99,000	2,10,000	2,40,000	3,14,000
6. Customs, Sea	1,55,000	1,68,500	1,65,000	1,60,000
Do. Land	10,000	11,500	10,000	10,000
7. Assessed Taxes	7,000	8,000	9,000	9,000
8. Registration of Trade, Minor Department.	25,000	25,500	27,500	28,500
9. Remittance of Treasure, Miscellaneous ..	19,000	30,000	20,000	20,000
10. Administration	2,50,000	2,60,000	2,60,000	2,60,000

The estimates are passed with the following modifications.

3. *Refunds and Drawbacks.*—The increase in the revised estimate as compared with the sanctioned estimate is stated to be due to provision having been made for (1) the refund under G.O., dated 12th December 1883, No. 1554, to the Zemindarni of Nidavól and Baharzalli estates of peshkash collected in excess of the proper amount fixed

A.

Items.	Actuals on the Average of three Years ending 1883-84.	ACTUALS OF 1883-84.			SANCTIONED ESTIMATE FOR 1884-85.			REVISED ESTIMATE FOR 1884-85.			Collectors' Estimates for 1885-86.	BOARD'S ESTIMATE FOR 1885-86.		
		Imperial	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.		Imperial.	Provincial.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Refunds and Drawbacks	3,96,000	3,29,000	1,76,000	5,05,000	1,36,500	68,500	2,05,000	1,64,700	85,300	2,50,000	2,18,000	1,50,500	79,500	2,30,000
5. Land Revenue	34,94,000	..	35,32,000	35,32,000	..	34 75,500	34,75,500	..	35,80,000	35,80,000	36,49,000	..	36,00,000	36,00,000
7. Salt	14,86,000	16,07,000	..	16,07,000	19,00,000	..	19,00,000	17,80,000	..	17,80,000	17,25,000	17,20,000	..	17,20,000
8. Stamps	1,45,000	74,500	74,500	1,49,000	79,000	79,000	1,58,000	85,000	85,000	1,70,000	1,60,000	80,000	80,000	1,60,000
9. Excise	1,94,000	99,500	99,500	1,99,000	1,05,000	1,05,000	2,10,000	1,20,000	1,20,000	2,40,000	2,85,000	1,57,000	1,57,000	3,14,000
11. Customs—														
Sea Customs	1,79,000	..	1,55,000	1,55,000	..	1,68,500	1,68,500	..	1,65,000	1,65,000	1,65,000	..	1,60,000	1,60,000
Land Customs	15,000	..	10,000	10,000	..	11,500	11,500	..	10,000	10,000	11,000	..	10,000	10,000
12. Assessed Taxes—License Tax ..	6,000	3,500	3,500	7,000	4,000	4,000	8,000	4,500	4,500	9,000	9,000	4,500	4,500	9,000
15. Post Office—District Post	1,06,000	..	1,07,000	1,07,000	..	1,06,000	1,06,000	..	1,13,000	1,13,000	1,15,000	..	1,14,000	1,14,000
18. Administration	2,56,000	..	2,50,000	2,50,000	..	2,60,000	2,60,000	..	2,60,000	2,60,000	2,60,000	..	2,60,000	2,60,000
26. Minor Departments—														
Public Exhibition	6,000	..	..	..	..	16,000	16,000	..	16,000	16,000	8,000	..	16,000	16,000
Birth and Death Registration ..	11,000	..	11,000	11,000	..	11,000	11,000	..	12,000	12,000	12,000	..	12,000	12,000
Trade Returns	25,000	..	25,000	25,000	..	25,500	25,500	..	27,500	27,500	30,000	..	28,500	28,500
Model Farms	..	..	..	..	..	..	..	..	..	..	2,000	..	..	..
Rain Gauges	..	..	..	..	..	500	500	..	500	500	600	..	500	500
30. Printing—District Press	91,000	..	1,19,000	1,19,000	..	1,12,000	1,12,000	..	98,000	98,000	1,04,000	..	1,00,000	1,00,000
31. Miscellaneous—														
Remitting Treasure	24,000	19,000	..	19,000	30,000	..	30,000	20,000	..	20,000	19,000	20,000	..	20,000
Maintenance and Burial of Paupers	4,000	..	3,000	3,000	..	6,000	6,000	..	6,000	6,000	6,000	..	6,000	6,000
Choultries, &c.	25,000	..	25,000	25,000	..	25,000	25,000	..	25,000	25,000	25,000	..	25,000	25,000
Cattle-disease Medicines	..	..	..	..	..	900	900	..	1,000	1,000	3,000	..	1,000	1,000
Stamping Weights, &c.	16,000	..	17,000	17,000	..	16,900	16,900	..	20,000	20,000	21,000	..	20,000	20,000
Agriculture and Trade	..	..	2,000	2,000	..	2,000	2,000	..	2,000	2,000	400	..	2,000	2,000
Rewards for destroying wild Animals	5 ,000	..	82,000	82,000	..	53,000	53,000	..	1,00,000	1,00,000	1,10,000	..	1,00,000	1,00,000
Rents, Rates and Taxes	..	..	..	..	..	..	..	..	..	..	5,000	..	..	..
Miscellaneous	..	..	..	..	..	..	..	..	..	..	2,000	..	..	..
32. Famine Relief—Fire, Flood, &c., Charges	3,000	..	3,000	3,000	..	..	..	..	2,000	2,000	2,000	..	2,000	2,000
48. Civil Buildings—														
Land Revenue	60,000	..	61,000	61,000	..	83,700	83,700	..	80,000	80,000	81,000	..	73,000	73,000
Customs	7,000	..	6,000	6,000	..	11,400	11,400	..	11,500	11,500	16,000	..	15,600	15,600
Minor Departments	1,000	..	1,000	1,000	..	1,400	1,400	..	1,500	1,500	1,000	..	1,400	1,400
Total ..	66,02,000	21,3500	47,62,500	68,95,000	22,54,500	46,43,300	68,97,800	21,74,200	48,25,800	70,00,000	70,45,000	21,32,000	48,68,000	70,00,000

	Rs.
Actuals of 1879-80	15,900
Do. of 1880-81	14,100
Do. of 1881-82	14,900
Do. of 1882-83	15,600
Do. of 1883-84	17,100
Total ..	77,600
Average ..	15,520
Sanctioned Estimate for 1884-85	16,900
Revised do. for 1884-85	20,000
Collectors' do. for 1885-86	20,611
Board's do. for 1885-86	20,000

In Kurnool and Malabar, the charges as estimated by the Collectors are in excess of the anticipated receipts. This is opposed to Standing Orders, and the estimates will accordingly be reduced so as to correspond with the receipts available. The estimates for the other districts have been adopted with slight alterations. The total will thus be Rs. 20,000.

78. *Miscellaneous—Cost of Books and Publications—Provincial.*—Charges for purchases intended as an encouragement to authors are alone debited to this head. No provision has been made by Collectors and none appears to be necessary.

79. *Miscellaneous—Rents, Rates and Taxes—Provincial.*—Under present arrangements, the charges on this account are required to be distributed amongst the different heads of service to which they appertain. The necessary provision having been made under the appropriate heads for the departments under the Board's control, separate provision under this head is unnecessary, and the amount (Rs. 4,885), which is provided only by the Collectors of Trichinopoly and Anantapur, will be struck out.

80. *Miscellaneous—Provincial.*—Under this head, Collectors of the districts noted in the margin provide Rs. 1,550. The necessity for the provision in Godávari, Bellary and South Canara is not explained. The amount entered in Ganjam is stated to be required for the conveyance of skins of wild animals destroyed, and that in Cuddapah for remuneration to persons employed for the examination of gosha pensioners. The provision in Anantapur is for clearing encamping grounds and for diet of wounded persons sent to hospitals for treatment; and in Malabar for the charges on account of diet of wounded persons, carriage and diet of lunatics and vagrants. The Board see no necessity to provide for these items in their budget. These amounts will accordingly be omitted.

	Rs.
Ganjam	100
Godávari	100
Cuddapah	100
Anantapur	100
Bellary	100
South Canara	50
Malabar	1,000
Total ..	1,550

	Revised Estimate for 1884-85.	Estimate for 1885-86.
	Rs.	Rs.
Imperial	20,000	20,000
Provincial	1,54,000	1,54,000
Total ..	1,74,000	1,74,000

81. *Total Miscellaneous.*—The total estimate under Miscellaneous, as revised by the Board, thus amounts to Rs. 1,74,000 for each of the years 1884-85 and 1885-86.

Actuals of 1881-82	600
Do. of 1882-83	6,500
Do. of 1883-84	3,100
Total ..	10,200
Average ..	3,400
Sanctioned Estimate for 1884-85	..
Revised do. for 1884-85	2,000
Collectors' do. for 1885-86	2,180
Board's do. for 1885-86	2,000

82. *Famine Relief — Fire, Flood, Famine and Epidemic Charges—Provincial.*—The provision under this head is for ordinary flood and famine charges. Collectors estimate the requirements for 1885-86 at Rs. 2,180, against Rs. 3,100, the actuals of 1883-84. The Government of India have struck out the provision (Rs. 2,000) made by the Board for the current year. The Collectors' estimates will be accepted at Rs. 2,000 in round numbers.

83. *Civil Buildings—Public Works in charge of Civil Officers—Provincial.*—The Collectors' estimates under this head are detailed below in comparison with the

actuals of 1883-84 and the sanctioned and revised estimates for the current year :—

Items.	Actuals of 1883-84.	Estimate for 1884-85.		Estimate for 1885-86.	
		Sanctioned.	Revised.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.
1. Land Revenue	61,400	83,700	80,000	80,936	73,000
2. Customs	5,800	11,400	11,500	15,644	15,600
3. Minor Departments	900	1,400	1,500	1,352	1,400
Total ...	68,100	96,500	93,000	97,932	90,000

84. *Item No.* 1—*Land Revenue.*—The Collectors' estimates under this head for 1885-86 amount to Rs. 80,936 as shown below :—

Districts.	Actuals of 1883-84.	Sanctioned Estimate for 1884-85.	Collectors' Estimate for 1885-86.			Board's Estimate for 1885-86.
			Original Works.	Repairs.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	2,300	1,950	..	1,460	1,460	1,400
2. Vizagapatam	1,200	3,800	1,321	2,587	3,908	3,900
3. Godávari	3,200	2,300	2,760	1,820	4,580	4,500
4. Kistna	6,500	8,000	2,088	3,627	5,715	5,500
5. Nellore	2,700	3,000	..	3,000	3,000	3,000
6. Cuddapah	2,100	5,500	500	1,323	1,823	1,800
7. Anantapur	2,200	5,100	..	3,000	3,000	2,800
9. Bellary	1,600	4,500	..	2,000	2,000	2,000
9. Kurnool	2,600	1,750	..	2,000	2,000	2,000
10. Madras	..	..	..	..	..	..
11. Chingleput	3,700	5,500	..	5,500	5,500	4,500
12. North Arcot	2,600	5,700	2,178	3,580	5,758	5,700
13. South Arcot	4,000	4,900	1,190	4,172	5,362	4,500
14. Tanjore	6,500	8,900	369	9,631	10,000	8,000
15. Trichinopoly	1,700	2,000	2,417	980	3,397	3,300
16. Madura	3,900	2,800	1,009	1,991	3,000	3,000
17. Tinnevelly	3,800	5,000	1,750	4,366	6,116	5,100
18. Coimbatore	2,700	4,000	..	2,500	2,500	2,500
19. Nilgiris	..	..	..	1,550	1,550	..
20. Salem	1,900	3,000	203	2,797	3,000	3,000
21. South Canara	2,300	2,400	290	1,787	2,077	2,000
22. Malabar	3,900	4,500	..	5,190	5,190	4,500
Total ..	61,400	83,700	16,075	64,861	80,936	73,000

The cost of constructing a new building for the Town Sub-Magistrate of Cocanada in Godávari (Rs. 1,450) exceeds Rs. 1,000; but the work does not apparently require professional supervision. The amount provided for it will accordingly be retained.

	RS.
Kistna—Annual repairs to civil buildings occasionally required	1,777
South Arcot—Annual repairs to civil buildings occasionally required	1,500
Tanjore—Lump allotment for future contingencies.	4,021
Madura—Unforeseen charges	547
Tinnevelly—Annual repairs to buildings	2,000
Malabar—Unforeseen works	810
Total ..	10,655

The Collectors of Kistna, South Arcot, Tanjore, Madura, Tinnevelly and Malabar provide lump sums for annual repairs and unforeseen charges in addition to the provision for certain specified works. Considering the actual expenditure in 1883-84, the provision made by them, viz., Rs. 10,655, appears excessive, and will accordingly be reduced to Rs. 5,600.

The Collectors of Anantapur and Chingleput have provided Rs. 3,000 and Rs. 5,500, respectively, but have not furnished the necessary particulars of works. The amounts will be reduced to Rs. 2,800 and Rs. 4,500, respectively, with reference to the actuals of 1883-84, which amounted to only Rs. 2,200 and Rs. 3,700. For the Nilgiris the Collector provides Rs. 1,550, and requests that the amount may be retained, as it is found more convenient to carry out petty repairs to office premises, &c., by the

Revenue Department. The Board regret that they are unable to comply with this request, as the necessary provision must be made in the Public Works Department Budget with reference to G.O., dated 27th October 1882, No. 2834-W. The net amount under Land Revenue will thus be reduced to Rs. 73,000 in round numbers.

85. *Item No.* 2—*Customs.*—The provision made by Collectors under this head is supported by complete lists of works and has been adopted in round numbers at Rs. 15,600 as detailed below :—

Districts.	Actuals of 1883-84.	Sanctioned Estimate for 1884-85.	Collectors' Estimate for 1885-86.			Board's Estimate for 1885-86.
			Original Works.	Repairs.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	100	250	..	800	800	800
2. Vizagapatam	100	100	..	100	100	100
3. Godávari	500	1,000	400	600	1,000	1,000
4. Kistna	500	280	930	200	1,130	1,130
5. Nellore	..	500	..	500	500	500
6. Madras	..	..	..	..	..	..
7. South Arcot	2,900	4,000	6,894	2,995	9,889	9,860
8. Tanjore	600	3,900	179	614	793	790
9. Madura	..	200	..	100	100	100
10. Tinnevelly	..	30	..	104	104	100
11. South Canara	600	470	..	470	470	470
12. Malabar	500	670	..	758	758	750
Total ..	5,800	11,400	8,403	7,241	15,644	15,600

86. *Item No.* 3—*Minor Departments.*—The provision of Rs. 1,352 made by Collectors for the construction and repair of sheds for the accommodation of establishments for registering land trade will be adopted in round numbers at Rs. 1,400.

87. The total estimate under "Civil Buildings—Public Works in charge of Civil Officers," as revised by the Board, thus amounts to Rs. 90,000, against Rs. 96,500, the sanctioned estimate for the current year. A detailed list of works is herewith submitted to Government.

88. The estimated charges under all heads discussed in the foregoing paragraphs amounts to seventy lakhs, and compare as follows with the actuals of previous years and the sanctioned and revised estimates for the current year :—

will be adopted at Rs. 1,00,000 for each of the years 1884-85 and 1885-86—(*Vide* Board's Proceedings, dated 16th October 1884, No. 3578).

District.	Actuals of 1883-84.	Sanctioned Estimate for 1884-85.	Revised Estimate for 1884-85.		Budget Estimate for 1885-86.	
			Collectors'.	Board's.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	15,200	10,000	15,000	15,000	15,000	15,000
2. Vizagapatam	10,700	10,000	11,000	11,000	11,000	11,000
3. Godâvari	8,600	6,000	18,000	15,000	18,000	15,000
4. Kistna	1,100	1,000	1,300	1,300	1,300	1,300
5. Nellore	400	600	500	500	600	500
6. Cuddapah	9,600	4,000	9,800	9,800	10,000	9,800
7. Anantapur	900	1,000	1,200	1,200	1,200	1,200
8. Bellary	700	500	800	800	800	800
9. Kurnool	1,500	1,000	1,500	1,500	1,500	1,500
10. Chingleput	400	200	400	400	400	400
11. North Arcot	2,900	4,000	4,000	4,000	4,000	4,000
12. South Arcot	1,600	1,000	2,000	2,000	2,000	2,000
13. Tanjore	..	..	..	..	..	..
14. Trichinopoly	200	200	200	200	250	200
15. Madura	200	200	200	200	200	200
16. Tinnevelly	400	400	600	600	600	600
17. Coimbatore	2,400	2,000	2,500	2,500	2,500	2,500
18. Nilgiris	1,100	1,400	1,500	1,300	1,500	1,300
19. Salem	6,500	1,500	25,000	13,500	20,000	13,500
20. South Canara	7,100	6,000	7,200	7,200	7,200	7,200
21. Malabar	10,600	2,000	12,000	12,000	12,000	12,000
Total ..	81,900	53,000	1,14,700	1,00,000	1,10,050	1,00,000

77. *Miscellaneous—Establishment for Stamping Weights and Measures—Provincial.*—The estimated charges for each district in comparison with the estimated receipts are shown below:—

District.	Board's Estimate of Receipts for 1885-86.	Estimate of Charges for 1885-86.	
		Collectors'.	Board's.
	RS.	RS.	RS.
1. Ganjam	...	...	..
2. Vizagapatam ...	400	360	360
3. Godávari	500	500	500
4. Kistna	1,000	770	780
5. Nellore	700	650	650
6. Cuddapah	700	700	700
7. Anantapur	1,100	950	960
8. Bellary	500	305	310
9. Kurnool	900	910	900
10. Madras	1,700	1,200	1,200
11. Chingleput	2,100	1,500	1,500
12. North Arcot	3,300	3,200	3,200
13. South Arcot	1,100	826	840
14. Tanjore	1,900	1,470	1,470
15. Trichinopoly ...	600	500	500
16 Madura	2,100	1,900	1,900
17. Tinnevelly	2,300	2,200	2,200
18. Coimbatore	600	600	600
19. Nílgiris	300	300	300
20. Salem	600	600	600
21. South Canara ...	300	220	230
22. Malabar	300	950	300
Total ...	23,000	20,611	20,000

65. *Stationery and Printing—Provincial—Collectorate Presses.*—The Collectors' estimates under this head amount to Rs. 97,244. Adding Rs. 1,000 for printing selections from the Board's records, Rs. 4,000 for printing the annual volume of trade and navigation accounts, and Rs. 1,500 for printing district manuals, the total amounts to Rs. 1,03,744 against Rs. 1,12,000 the sanctioned estimate for the current year and Rs. 1,19,100 the actuals of 1883-84. The Board would fix the revised estimate for the current year at Rs. 98,000, and the estimate for 1885-86 at Rs. 1,00,000 as detailed below :—

	RS.
Actuals of 1879-80	90,400
Do. of 1880-81	84,000
Do. of 1881-82	75,900
Do. of 1882-83	77,800
Do. of 1883-84	1,19,100
Total ..	4,47,200
Average ..	89,440
Sanctioned estimate for 1884-85	1,12,000
Revised do. for „	98,000
Collectors' do. for 1885-86	1,03,744
Board's do. for „	1,00,000

Items.	Actuals of 1883-84.	Estimate for 1884-85.		Estimate for 1885-86.	
		Sanctioned.	Revised.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.
1. Establishment	45,900	47,200	45,000	44,894	44,900
2. Temporary Establishment	600	1,500	1,000	1,060	1,000
3. Service Postage	18,900	16,000	20,000	20,300	20,000
4. Miscellaneous Contingencies subject to Regular Audit.	..	100	100	80	100
5. Contingencies admissible without Detailed Audit.	3,300	3,500	3,500	3,550	3,500
6. Purchase of Press Materials	17,100	14,500	13,500	20,200	17,000
7. Miscellaneous Expenditure other than Office Contingencies.	..	200	200	3,110	..
8. Printing at Private Press, Land Revenue ..	33,300	24,000	7,700	4,050	7,000
9. Do. do. Administration ..		5,000	7,000	6,500	6,500
Total ..	1,19,100	1,12,000	98,000	1,03,744	1,00,000

66. The decrease in Item 1 is due to the abolition of the Madura District Press (G.O., dated 17th November 1883, No. 2590, Financial Department).

67. *Item No.* 2.—The Collectors of the districts noted in the margin have provided Rs. 1,060 for temporary establishments. The amount will be adopted at Rs. 1,000.

	RS.
Ganjam	300
Godávari	100
Kistna	200
South Arcot	100
Malabar	360
Total ..	1,060

68. *Item No.* 3.—The increase under this item is rendered necessary by the increasing circulation of District Gazettes and their greater bulk caused by the publication of information of general interest.

69. *Items Nos.* 7 *and* 8.—The Collector of Madura has provided Rs. 3,000 under Item 7 for printing the District Gazette at a private press. The provision will be transferred to Item No. 8, under which the Collector of Nílgiris has entered Rs. 4,000 for the same purpose.

	RS.
Actuals of 1879-80	29,200
Do. of 1880-81	41,300
Do. of 1881-82	31,100
Do. of 1882-83	22,000
Do. of 1883-84	19,300
Total ..	1,42,900
Average ..	28,580
Sanctioned estimate for 1884-85	30,000
Revised do. for „	20,000
Collectors' do. for 1885-86	19,425
Board's do. for „	20,000

70. *Item No.* 9 is for printing selections from Board's records, trade and navigation accounts, and district manuals.

71. *Miscellaneous—Charges for remitting Treasure beyond the District and Landing Charges—Imperial.*—The provision made by Collectors (Rs. 19,425) is nearly the same as the actuals of 1883-84, viz., Rs. 19,300, and will be adopted in round numbers at Rs. 20,000 against Rs. 30,000, the sanctioned grant for the current year.

	RS.
Actuals of 1879-80	11,400
Do. of 1880-81	4,600
Do. of 1881-82	4,600
Do. of 1882-83	4,900
Do. of 1883-84	2,700
Total ..	28,100
Average ..	5,620
Sanctioned estimate for 1884-85	6,600
Revised do. for „	6,000
Collectors' do. for 1885-86	6,010
Board's do. for „	6,000

72. *Miscellaneous—Maintenance and Burial of Paupers—Provincial.*—The amount provided by Collectors is Rs. 6,010 and corresponds with the sanctioned grant for the current year. The provision will be retained in round numbers at Rs. 6,000. For presidency charges, the Accountant-General will frame an estimate in communication with the Commissioner of Police.

Actuals of 1879-80	24,300
Do. of 1880-81	23,800
Do. of 1881-82	24,000
Do. of 1882-83	25,400
Do. of 1883-84	25,200
Total ..	1,22,700
Average ..	24,540
Sanctioned estimate for 1884-85	25,000
Revised do. for „	25,000
Collectors' do. for 1885-86	25,160
Board's do. for „	25,000

73. *Miscellaneous—Native Choultries and Langarkhanas—Provincial.*—Collectors estimate the charges under this head at Rs. 25,160 which very nearly corresponds with the actuals of 1883-84. The estimate will be accepted at Rs. 25,000 in round numbers.

Ganjam	15
Godávari	50
Nellore	100
Cuddapah	50
Anantapur	100
Bellary	100
Kurnool	150
North Arcot	100
South Arcot	820
Tanjore	100
Trichinopoly	900
Coimbatore	30
South Canara	100
Malabar	50
Total ..	2,665

74. *Miscellaneous—Distribution of Cattle Disease Medicine—Provincial.*—It has been decided in Board's Proceedings, dated 21st June 1883, No. 1804, recorded in G.O., dated 14th July 1883, No. 857, Revenue Department, that the cost of medicines supplied by the Cattle Disease Inspector should be met from the provision made for the purpose in the Government Farms Budget. The provision made by Collectors is Rs. 2,665 as noted in the margin. As Collectors may have occasion to purchase medicines locally on emergencies, a sum of Rs. 1,000 will be provided to meet such charges.

	RS.
Anantapur	200
South Arcot	10
Coimbatore	50
South Canara	200
Total ..	460

75. *Miscellaneous—Improvement of Agriculture and Trade—Provincial.*—The Collectors of the districts noted in the margin have provided Rs. 460 with reference to G.O., dated 28th February 1883, No. 196, Revenue Department. The Board will provide as in the current year a sum of Rs. 2,000 to be placed at the disposal of the Director of Revenue Settlement and Agriculture who has taken credit for the amount in his farm budget submitted with Board's Proceedings, dated 9th October 1884, No. 3488.

	RS.
Actuals of 1881-82	25,700
Do. of 1882-83	50,000
Do. of 1883-84	81,900
Sanctioned estimate for 1884-85	53,000
Revised do. for „	1,00,000
Collectors' do. for 1885-86	1,10,050
Board's do. for „	1,00,000

76. *Miscellaneous—Rewards for the Destruction of Wild Animals—Provincial.*—Collectors estimate the charges under this head at Rs. 1,14,700 for the current year and Rs. 1,10,050 for 1885-86, against Rs. 53,000, the sanctioned grant as reduced by the Government of India, and Rs. 81,900, the actuals of 1883-84. The increase occurs in almost all the districts and is due to the orders passed in June 1882 regarding the payment of full rewards in all cases, and to the recent enhancement of the scale in certain districts (G.Os., dated 4th March and 4th July 1882, Nos. 261-261 A and 687, Revenue Department, and 14th June 1883, Nos. 738-738 A). The estimates

Items.	Actuals of 1883-84.	Estimate for 1884-85.		Budget Estimate for 1885-86.
		Sanctioned.	Revised.	
	RS.	RS.	RS.	RS.
1. Salary of Members exclusive of Annuity Fund	1,12,100	1,20,100	1,20,100	1,20,100
2. Salary of Secretary exclusive of Annuity Fund	24,100	23,040	23,040	23,040
3. Salary of Sub-Secretary exclusive of Annuity Fund	18,700	17,280	17,280	17,280
4. Establishment	81,500	81,580	81,580	81,580
5. Temporary Establishment	400	400	400	400
6. Travelling Allowance	1,600	...	...	...
7. Service Postage	6,300	7,000	7,500	7,500
8. Service Telegram	1,400	2,000	2,000	2,000
9. Purchase of Furniture		3,400	2,000	2,000
10. Purchase of Articles manufactured out of India costing more than Rs. 5 each ...		50	50	50
11. Purchase of Periodicals and Newspapers ...		200	200	200
12. Purchase of Books		200	200	200
13. Hot-weather Charges	4,400	220	200	200
14. Contingencies admissible without Detailed Audit		4,330	5,300	5,300
15. Contingent Expenditure other than Office Contingencies, Lithographing New District Maps		200	150	150
Total ...	2,50,500	2,60,000	2,60,000	2,60,000

The decrease under Item 9 is due to provision for new record racks having been made in the Public Works Budget (G.O., dated 10th July 1884, No. 1712-W).

58. *Scientific and other Minor Departments—Provincial—Public Exhibitions and Fairs.*—The Collectors of Cuddapah and Anantapur provide Rs. 8,030 on this account. With reference to G.Os., dated 3rd March 1882, No. 257, Revenue Department, 30th January 1884, No. 146, Revenue Department, and 10th July 1884, No. 832, Revenue Department and Board's Proceedings, dated 18th September 1884, No. 3265, the Board will provide Rs. 16,000 for exhibitions to be held, one in the Northern and another in the Southern Districts, at an estimated cost of Rs. 8,000 each.

	RS.
Actuals of 1879-80	10,500
Do. of 1880-81	10,700
Do. of 1881-82	10,700
Do. of 1882-83	11,300
Do. of 1883-84	11,150
Total ..	54,350
Average ..	10,870
Sanctioned estimate for 1884-85	11,000
Revised do. for ,, ...	12,000
Collectors' do. for 1885-86	12,100
Board's do. for ,, ...	12,000

59. *Scientific and other Minor Departments—Provincial Statistics*—(1) *Birth and Death Registration.*—The Government of India have reduced the Board's estimate for the current year to Rs. 11,000. Collectors estimate the charges for 1885-86 at Rs. 12,100, which will be adopted in round numbers at Rs. 12,000. The cost of the sanctioned scale of establishment is Rs. 10,800, and Rs. 1,200 more are required for contingencies.

60. *Provincial Statistics*—(2) *Trade Returns.*—Under this head also the Government of India have reduced the Board's estimate from Rs. 28,500 to Rs. 25,500. The provision made by Collectors for the registration of land trade with native states, and for the compilation of statistics of sea-borne trade is Rs. 23,044 and Rs. 6,480, respectively. Excluding, however, Rs. 2,304 from the former and Rs. 1,000 from the latter erroneously entered by the Collectors of Coimbatore and Malabar on account of the cost of establishments entertained for collecting statistics of traffic

required for Railway projects, which under G.O., dated 2nd August 1884, No. 897, Revenue Department, should be charged against "Public Works, Railways," the Collectors' estimates will be reduced to Rs. 20,740 for land trade, and Rs. 5,480 for sea-borne trade. The cost of the sanctioned scale of establishment for sea-borne trade is Rs. 5,460, which will be adopted in round numbers at Rs. 5,500. The grant made by the Government of India for the registration of land trade is Rs. 24,000 (G.O., dated 27th August 1880, No. 1044, Revenue Department). Deducting Rs. 1,080 on account of the establishment entertained in the Board's office which is debited to "Administration, Board of Revenue," the balance is Rs. 22,920 or Rs. 23,000 in round numbers, the whole of which will be entered for 1885-86. The total estimate under land and sea-borne trade will thus be Rs. 28,500 against Rs. 25,100, the actuals of 1883-84.

	RS.
Actuals of 1882-83	25,700
Do. of 1883-84	25,100
Sanctioned estimate for 1884-85	25,500
Revised do. for ,, ...	27,500
Collectors' do. for 1885-86	29,524
Board's do. for ,, ...	28,500

61. *Provincial Statistics*—(3) *Rain-gauges.*—Rs. 595 are provided by Collectors against Rs. 500, the sanctioned grant for the current year. The latter amount will be repeated for 1885-86 also. The actuals on the average of the past five years amount to only Rs. 98.

	RS.
Actuals of 1879-80	180
Do. of 1880-81	40
Do. of 1881-82	40
Do. of 1882-83	130
Do. of 1883-84	100
Total ..	490
Average ..	98

62. *Scientific and other Minor Departments—Total Provincial Statistics.*—The total estimate under Provincial statistics as revised by the Board amounts to Rs. 40,000 for 1884-85 and Rs. 41,000 for 1885-86 against Rs. 37,000 the sanctioned estimate for the current year and Rs. 36,300 the actuals of 1883-84.

63. *Scientific and other Minor Departments—Model Farms.*—The Collectors of the districts noted in the margin provide Rs. 2,080 under this head. The provision in South Arcot and Trichinopoly is said to be required for the salary and travelling allowance of the local Cattle Disease Inspectors posted to those districts, and that in Bellary for general experiments. These charges, however, should properly be met from the provision in the Farm Budget. The Collectors of Cuddapah and Tanjore do not explain the nature of the provision made by them. The Collector of Madura explains that a model farm was established in the district in the latter part of 1883-84, and that Rs. 60 have been expended up to July 1884. The Board are not aware of the establishment of a model farm in Madura having been sanctioned. The total provision made by Collectors (Rs. 2,080) will therefore be struck out.

	RS.
Cuddapah	30
Bellary	100
South Arcot	800
Tanjore	100
Trichinopoly	800
Madura	250
Total ..	2,080

64. *Total Scientific and other Minor Departments.*—The total estimate under scientific and other minor departments as revised by the Board thus amounts to Rs. 56,000 for the current year and Rs. 57,000 for 1885-86, against Rs. 53,000, the sanctioned grant for the current year.

	For 1884-85. RS.	For 1885-86. RS.
Exhibitions	16,000	16,000
Birth and Death Registration ..	12,000	12,000
Registration of Land Trade and Compilation of Sea-borne Trade	27,500	28,500
Rain-gauges	500	500
Total ..	56,000	57,000

Items.	ACTUALS OF				ESTIMATE FOR 1884-85.		ESTIMATE FOR 1885-86.	
	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Establishment	22,200	22,000	22,400	22,200	22,200	22,100	22,128	22,100
2. Travelling Allowance ..	..	..	100	30	..	..	..	..
3. Service Postage	..	..	100	40	50	50	50	50
4. Service Telegram ..	..	..	..	..	..	50	50	50
5. Office Rent and Assessment.	250	200	100	180	300	300	300	300
6. Purchase of Furniture ..	2,900	2,300	..	3,370	100	100	100	100
7. Purchase of Stores ..			..		..	300	100	100
8. Miscellaneous Charges subject to Regular Audit.					150	100	100	100
9. Charges admissible without Detailed Audit.			4,300		2,900	2,700	2,500	2,500
10. Rewards			600		1,000	2,600	2,750	2,700
11. Freight, &c., of Spirits .	1,59,400	1,72,600	1,71,500	1,67,830	1,76,000	1,74,900	1,76,000	1,76,000
12. Registration Charges ..	1,550	100	300	650	4,000	3,500	3,150	3,100
13. Purchase of Casks ..	..	..	..	..	500	500	500	500
14. House and Shop-rent ..	..	..	..	..	..	..	..	..
15. Law Charges	..	..	..	..	2,000	2,000	1,910	1,500
16. Miscellaneous Charges other than Office Contingencies.	..	..	..	..	200	200	205	200
17. Opium Charges	..	..	..	..	600	600	700	700
Total ..	1,86,300	1,97,200	1,99,400	1,94,300	2,10,000	2,10,000	2,10,543	2,10,000

45. The total estimates under excise as revised by the Board will thus amount to Rs. 2,40,000 for 1884-85, and Rs. 3,14,000 for 1885-86. One half of the estimates will be debitable to Imperial and the other half to Provincial Services.

46. *Customs—Provincial—Sea Customs.*—The estimates under this head as compared with the actuals of previous years and the grant for the current year are detailed below :—

Items.	ACTUALS OF						ESTIMATE FOR 1884-85.		ESTIMATE FOR 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Two-thirds of the salary of Collector less deduction on account of Annuity Fund.	33,500	22,100	33,700	21,200	16,000	25,300	17,900	17,000	17,920	17,900
2. Deputy Collector ..	8,400	8,400	8,400	6,800	6,000	7,600	6,000	6,000	6,000	6,000
3. Establishment ..	1,40,900	1,38,100	1,35,500	1,15,100	1,07,800	1,27,480	1,05,200	1,04,000	1,02,396	1,00,000
4. Temporary Establishment.	3,700	4,500	1,400	1,100	1,100	2,360	1,300	1,300	1,300	1,300
5. Travelling Allowance.	..	..	1,300	900	1,000	640	1,200	1,200	1,333	1,200
6. Service Postage ..	1,700	1,650	1,700	1,600	1,500	1,630	2,000	2,000	1,930	2,000
7. Service Telegram ..	300	250	250	100	200	220	500	500	500	500
8. Binding Books ..	..	..	..	..	100	20	150	200	170	200
9. Office Rent	5,300	3,100	6,000	4,700	700	4,380	500	700	720	700
10. Assessment					2,100		4,000	4,000	3,964	4,000
11. Purchase of Furniture.							1,000	1,400	1,400	1,000
12. Purchase of Articles manufactured out of India costing more than Rs. 5 each.	100	..	..	..						
13. Purchase of Stores ..					3,200	6,110	200	200	200	200
14. Miscellaneous Charges subject to Regular Audit.	10,900	8,500	4,650	3,200			..	600	600	600
							1,350	900	900	900
15. Contingencies admissible without Detailed Audit.							5,500	5,000	4,920	5,000
16. Fees for Clerks working out of Office Hours.	13,600	16,500	16,600	16,700	15,200	15,720	17,700	16,500	16,550	16,500
17. Rewards	..	..	..	..	200	40	1,700	1,700	1,700	1,700
18. Law Charges	..	..	..	..	..	..	1,000	1,000	2,000	300
19. Miscellaneous Charges other than Office Contingencies.	..	..	..	..	..	..	1,300	800	400	..
Total ..	2,18,400	2,03,100	2,09,500	1,71,400	1,55,100	1,91,500	1,68,500	1,65,000	1,64,903	1,60,000
Imperial ..	2,13,100	2,00,000	2,03,500	..	..	..	..	..	..	..
Provincial ..	5,300	3,100	6,000	1,71,400	1,55,100	..	1,68,500	1,65,000	1,64,903	1,60,000

47. *Items Nos.* 1 *and* 2 are in accordance with the scale sanctioned in G.O , dated 19th June 1882, No. 637, Revenue Department. If, as contemplated in G.O., dated 18th March 1884, No. 394, Revenue Department, the salary of the Collector of Madras is reduced to Rs. 1,800 per mensem, the provision under Item 1 should be fixed at only Rs. 13,800.

48. *Item No.* 3.—The cost according to the sanctioned scale as revised in G.Os., dated 19th June 1882, No. 637, Revenue Department, 27th August 1883, No. 1038, Revenue Department, 1st September 1883, No. 1066, Revenue Department, 27th November 1883, No. 1467, Revenue Department, 18th August 1884, No. 947, Revenue Department, 23rd August 1884, No. 961, Revenue Department, and 9th September 1884, No. 1007, Revenue Department, is Rs. 1,00,284, and this amount will be adopted at Rs. 1,00,000 in round numbers.

	Per Annum. Rs.		Per Annum. Rs.
1. Ganjam ..	6,444	9. Madura ..	3,756
2. Vizagapatam.	4,704	10. Tinnevelly ..	3,204
3. Godávari ..	6,504	11. South Canara.	12,468
4. Kistna ..	2,712	12. Malabar ..	21,144
5. Nellore ..	3,288		
6. Madras ..	24,744	Total ..	1,00,284
7. South Arcot ..	3,060		
8 Tanjore ..	8,256		

49. *Item No.* 4.—The provision under this item is for the establishment in South Canara (costing Rs. 600 per annum) sanctioned in G.O., dated 26th July 1883, No. 913, Revenue Department, and for the usual Patrol Boat establishment in Malabar sanctioned in G.O., dated 8th May 1884, No. 612, Revenue Department, for the current year. If the scheme for the revision of revenue establishments comes into force during 1885-86, the amount provided for South Canara will have to be transferred to Item No. 3 (permanent establishment). The other items are of a fluctuating character and do not call for remark.

50. *Customs—Provincial—Land Customs.*—The amounts estimated by Collectors under this head and those adopted by the Board are detailed below in comparison with the actuals of previous years, and the sanctioned and revised estimates for the current year :—

Items.	Actuals of						Estimate for 1884-85.		Estimate for 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment ..	19,100	20,600	19,900	12,100	8,200	15,980	8,100	8,000	8,010	8,000
2. Temporary Establishment.					..		..	..	540	..
3. Travelling Allowance.					100		200	200	215	200
4. Service Postage ..					200		300	250	285	250
5. Service Telegram ..					..		..	..	..	..
6. Office Rent					200		200	200	200	200
7 Assessment					..		200	..	5	..
8. Miscellaneous Charges subject to Regular Audit.							300	50	70	50
9. Contingencies admissible without Detailed Audit.	1,800	1,900	2,300	1,600	1,000	1,820	1,400	1,000	1,070	1,000
10. Rewards							600	300	300	300
11. Law Charges							..	..	..	..
12. Miscellaneous Charges other than Office Contingencies.							200	..	85	..
Total ..	20,900	22,500	22,200	13,700	9,700	17,800	11,500	10,000	10,780	10,000
	Imperial.			..	..	..	..	..	..	..

51. *Item No.* 1.—The cost of the sanctioned scale amounts to Rs. 8,016 exclusive of the pay of the female searcher in South Arcot whose services should have been dispensed with by the Collector with reference to paragraph 47 of Board's Proceedings, dated 25th October 1883, No. 3205.

52. *Item No.* 2.—The Collector of South Arcot provides Rs. 1,080 for the current year and Rs. 540 for 1885-86 on account of the registration of traffic in connection

with projected lines of Railway—*vide* Board's Proceedings, dated 15th August 1884, No. 2836, and 5th September 1884, Mis. No. 8432. But as the charges on this account are debitable to "Public Works, Railways" (G.O., dated 2nd August 1884, No. 897, Revenue Department), the provisions made by the Collector will be struck out.

53. The cost of the Land Customs Preventive Force, including that of the additional establishment for Tanjore sanctioned in G.Os., dated 1st July 1884, No. 799, Revenue Department, and 14th July 1884, Mis. No. 1558, Financial Department, is reported by the Inspector-General of Police to be Rs. 26,914. Rs. 26,900 in round numbers should be provided for under "20. Police, Imperial."

54. *Total Sea and Land Customs—Provincial.*—The total estimate under Sea and Land Customs thus amounts to Rs. 1,75,000 for 1884-85 and Rs. 1,70,000 for 1885-86 against Rs. 1,80,000, the sanctioned grant for the current year, and Rs. 1,64,800, the actuals of 1883-84.

55. *Assessed Taxes—License Tax—Divided Head.*—The following statement shows the estimates proposed by Collectors and those adopted by the Board. The Government of India have reduced the Board's estimate under this item from Rs. 9,000 to Rs. 8,000. The Board have generally adopted Collectors' estimates :—

Items.	Actuals.						Estimate for 1884-85.		Estimate for 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Allowance to the Deputy Collector of Madras..	..	..	..	1700	1,500	8,670	1,500	1,500	1,500	1,500
2. Establishment	32,900	4,300	1,490	..	1,560		1,560	1,560	1,560	1,560
3. Remuneration to Municipalities	12,300	4,800	4,200	3,800	3,710	5,760	4,900	5,300	5,370	5,300
4. Travelling Allowance ..	..	..	..	..	..	..	..	..	..	..
5. Service Postage ..	..	..	..	..	..	..	40	40	40	40
6. Miscellaneous Contingencies subject to Regular Audit	1,800	700	200	200	30	590	..	100	100	100
7. Contingencies admissible without Detailed Audit	..	..	..	..	..	..	..	100	130	100
8. Contingent Expenditure other than Office Contingencies ..	..	..	..	..	..	..	..	400	520	400
Total ..	47,000	9,800	5,800	5,700	6,800	15,020	8,000	9,000	9,220	9,000
Imperial ..	47,000	9,800	5,700	2,850	3,400	..	4,000	4,500	..	4,500
Provincial ..	..	..	100	2,850	3,400	..	4,000	4,500	..	4,500

56. *Post Office—District Post—Provincial.*—The Collectors' estimates for 1885-86 amount to Rs. 1,13,038 against Rs. 1,06,000, the sanctioned estimate for the current year as reduced by the Government of India. Adding Rs. 2,064 for the establishment entertained in the Postmaster-General's office, the total estimate amounts to Rs. 1,15,102 against Rs. 1,14,334 estimated by the Postmaster-General. The latter figure will be adopted in round numbers at Rs. 1,14,000.

	Rs.
Actuals of 1879-80	1,06,700
Do. of 1880-81	1,07,500
Do. of 1881-82	1,07,300
Do. of 1882-83	1,05,300
Do. of 1883-84	1,06,800
Total ..	5,33,600
Average ..	1,06,720
Sanctioned estimate for 1884-85	1,06,000
Revised do. for ,, ...	1,13,000
Collectors' estimates for 1885-86	1,15,102
Postmaster-General's estimate for 1885-86 ..	1,14,334
Board's estimate for 1885-86	1,14,000
Actuals of 1879-80	2,65,500
Do. of 1880-81	2,46,100
Do. of 1881-82	2,45,600
Do. of 1882-83	2,72,700
Do. of 1883-84	2,50,500
Total ..	12,80,400
Average ..	2,56,080

57. *Administration—Board of Revenue—Provincial.*—Under this head Rs. 2,60,000 have been provided as in the current year for the cost of the Board of Revenue as detailed below.

Items.	Actuals of 1883-84.	Estimate for 1884-85.		Budget Estimate for 1885-86.
		Sanctioned.	Revised.	
	Rs.	Rs.	Rs.	Rs.
1. Salary of Members exclusive of Annuity Fund	1,12,100	1,20,100	1,20,100	1,20,100
2. Salary of Secretary exclusive of Annuity Fund	24,100	23,040	23,040	23,040
3. Salary of Sub-Secretary exclusive of Annuity Fund	18,700	17,280	17,280	17,280
4. Establishment	81,500	81,580	81,580	81,580
5. Temporary Establishment	400	400	400	400
6. Travelling Allowance	1,600	...	...	...
7. Service Postage	6,300	7,000	7,500	7,500
8. Service Telegram	1,400	2,000	2,000	2,000
9. Purchase of Furniture		3,400	2,000	2,000
10. Purchase of Articles manufactured out of India costing more than Rs. 5 each ...		50	50	50
11. Purchase of Periodicals and Newspapers ...		200	200	200
12. Purchase of Books		200	200	200
13. Hot-weather Charges	4,400	220	200	200
14. Contingencies admissible without Detailed Audit		4,330	5,300	5,300
15. Contingent Expenditure other than Office Contingencies, Lithographing New District Maps		200	150	150
Total ...	2,50,500	2,60,000	2,60,000	2,60,000

The decrease under Item 9 is due to provision for new record racks having been made in the Public Works Budget (G.O., dated 10th July 1884, No. 1712-W).

58. *Scientific and other Minor Departments—Provincial—Public Exhibitions and Fairs.*—The Collectors of Cuddapah and Anantapur provide Rs. 8,030 on this account. With reference to G.Os., dated 3rd March 1882, No. 257, Revenue Department, 30th January 1884, No. 146, Revenue Department, and 10th July 1884, No. 832, Revenue Department and Board's Proceedings, dated 18th September 1884, No. 3265, the Board will provide Rs. 16,000 for exhibitions to be held, one in the Northern and another in the Southern Districts, at an estimated cost of Rs. 8,000 each.

	Rs.
Actuals of 1879-80	10,500
Do. of 1880-81	10,700
Do. of 1881-82	10,700
Do. of 1882-83	11,300
Do. of 1883-84	11,150
Total ..	54,350
Average ..	10,870
Sanctioned estimate for 1884-85	11,000
Revised do. for ,, ...	12,000
Collectors' do. for 1885-86	12,100
Board's do. for ,, ...	12,000

59. *Scientific and other Minor Departments—Provincial Statistics—*(1) *Birth and Death Registration.*—The Government of India have reduced the Board's estimate for the current year to Rs. 11,000. Collectors estimate the charges for 1885-86 at Rs. 12,100, which will be adopted in round numbers at Rs. 12,000. The cost of the sanctioned scale of establishment is Rs. 10,800, and Rs. 1,200 more are required for contingencies.

60. *Provincial Statistics*—(2) *Trade Returns.*—Under this head also the Government of India have reduced the Board's estimate from Rs. 28,500 to Rs. 25,500. The provision made by Collectors for the registration of land trade with native states, and for the compilation of statistics of sea-borne trade is Rs. 23,044 and Rs. 6,480, respectively. Excluding, however, Rs. 2,304 from the former and Rs. 1,000 from the latter erroneously entered by the Collectors of Coimbatore and Malabar on account of the cost of establishments entertained for collecting statistics of traffic

40. *Item No.* 6.—The revised estimate includes the cost of the water-marked paper for Court copy stamps ordered to be purchased in Board's Proceedings, dated 18th June 1884, Mis. No. 5417.

41. The provision under Item 15 is for the charges on account of the sale of stamps for copies which under instructions from the Comptroller-General have to be debited to stamps. *Vide* Board's Proceedings, dated 18th March 1884, No. 969, recorded in G.O., dated 30th April 1884, Mis. No. 948, Financial Department. Under other items Collectors' estimates have been generally adopted.

42. *Excise on Spirits and Drugs.*—The Commissioner of Salt and Abkári Revenue estimates the charges on account of the augmentation of the salt preventive establishment for distillery supervision and liquor shop inspection (G.O., dated 23rd August 1884, No. 963, Revenue Department), at Rs. 13,750 for 1884-85, and Rs. 74,000 for 1885-86. This, it is observed, is inclusive of the Assistant Commissioner and his establishment newly proposed for the Calicut Division, but exclusive of the cost of the additional Assistant Inspectors sanctioned in G.O., dated 7th October 1884, Mis. No. 4401-A., Revenue Department. The omission to include the latter item is attributed by the Commissioner to the fact that the cost of these officers will be more than covered by payments made by distillers and keepers of excise depôts. The Board are of opinion, however, that the correct course is to credit these payments to "Abkári Receipts" and debit the cost of the supervising establishment to "Abkári Charges." They would accordingly fix the estimates in round numbers at Rs. 30,000 for 1884-85, and Rs. 1,04,000 for 1885-86. The details are given below:—

	Revised Estimate for 1884-85.	Budget Estimate for 1885-86.
	Rs.	Rs.
1. Increase to the pay of the Commissioner (G.O., dated 22nd August 1884, No. 958, Revenue Department)	3,500	6,000
2. Salary of Assistant Commissioner	1,000	6,000
3. Salary of 3 Inspectors	1,500	9,000
4. Salary of 21 Assistant Inspectors	16,000	30,000
5. Salary of 50 Sub-Inspectors	1,200	25,000
6. Assistant Commissioner's Establishment ...	300	1,900
7. Circle and Factory Establishments ...	2,000	16,000
8. Temporary Establishment in the Central Office.	2,900	5,800
9. Wynaad Allowance	300	1,300
10. Contingencies including cost of clothing petty officers and peons in unhealthy localities ...	1,300	3,000
Total ...	30,000	1,04,000

43. The estimates under Items 2, 3, 5 and 6 are less than the scale proposed by the Commissioner owing to the fact that the several classes of officers will, in the first instance, be appointed to the lowest grade. The propriety of debiting to Abkári the entire salary of the new Assistant Commissioner and of his establishment seems open to question, but pending the definite settlement of the division of the charges between salt and abkári referred to in paragraph 5 of (G.O., dated 23rd August 1884, No. 963, Revenue Department), the Commissioner's estimate will be left unaltered.

44. *Excise—District Charges.*—The details of the estimates on account of the usual abkári charges in the districts compared with the actuals of previous years are given below. The Board have generally adopted the Collectors' estimates which they see no reason to alter. The provision under Item 1 is for the Abkári establishment in Madras, and for the staff of eight peons maintained in the Jeypore Territory, Vizagapatam District (*vide* G.Os., dated 4th January 1881, 3rd January 1882, Nos. 10 and 3, Revenue Department, 7th January 1870, No. 28, Revenue Department, and 6th March 1884, Mis. No. 1045, Revenue Department.

the fact that a large number of officers were at starting appointed to the grade of Assistant instead of to the grade of Inspector. The increase in the budget estimate for 1885-86 as compared with the revised estimate for the current year is due to the higher grades of the several classes of officers being brought up to full strength and to increased provision on account of Fish-curing Establishments and for Saltpetre Amins.

32. The details of the Temporary Establishments provided for under Item 9 are as follows :—

	RS.
(*a*) Pan Guards required during the Manufacturing Season ...	31,905
(*b*) Fish-curing Establishments including the Clerks sanctioned in G.O., dated 30th January 1884, No. 148, Revenue Department	16,000
(*c*) Preventive Establishments at Manganapudi Factory ...	114
(*d*) Establishments for the Supervision of the Transport of Salt at the Madras Depôt (G.O., dated 13th May 1884, No. 641, Revenue Department)	392
(*e*) Engine Driver and Fireman for the Steam Launch (G.O., dated 1st April 1884, No. 459, Revenue Department) ...	444
(*f*) Saltpetre Amins	8,351
(*g*) Temporary Clerk for the Trichinopoly Circle (G.O., dated 2nd June 1884, No. 701, Revenue Department)	300
(*h*) Boatmen for Negapatam	168
(*i*) Store Clerk and Store Lascar for the Central Office	276
(*j*) Reserve	3,050
Total ...	61,000

33. *Salt Contingencies and Salt Purchase and Freight.*—The estimates under these heads are detailed below in comparison with the actuals of previous years and the sanctioned and revised estimates for the current year. The Commissioner's estimates have been carefully prepared and will be adopted with slight modifications to arrive at a round figure :—

Items.	ACTUALS.				ESTIMATE FOR 1884-85.		ESTIMATE FOR 1885-86.	
	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Commissioner's.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Office Contingencies.								
1. Travelling allowances ..	27,000	40,300	43,600	36,970	51,600	51,300	51,000	51,000
2. Service postage	4,200	6,500	8,300	6,330	6,800	7,700	7,800	7,800
3. Service telegram	900	1,500	1,500	1,300	1,700	1,600	1,800	1,800
4. Miscellaneous contingencies subject to regular audit	700	200	400	440	1,400	1,400	1,400	1,400
5. Office contingencies admissible without detailed audit	8,500	18,400	15,800	14,230	7,900	10,000	10,000	10,000
6. Petty construction and repairs and petty works for manufacture and storage.	1,16,500	1,39,200	1,47,500	1,34,400	1,83,000	1,56,000	1,09,300	1,10,000
7. Rewards	8,700	13,500	22,100	14,770	25,000	25,000	23,000	23,000
8. Freight and other charges for export and import of salt	..	10,400	7,800	6,070	5,000	17,100	22,000	22,000
9. Charges for destroying spontaneous salt ..	1,700	800	700	1,060	1,400	1,000	900	900
10. Remittance charges ..	1,200	1,100	900	1,070	1,200	1,000	1,000	1,000
11. Charges for examining salt heaps	1,200	1,000	800	1,000	1,500	1,500	1,100	1,100
12. Charges for conveying salt to French Government ..	6,500	5,900	7,300	6,570	6,100	8,000	8,000	8,000
13. Charges for conveying salt to fish-curing yards ..	500	2,100	5,900	2,830	3,900	10,000	12,000	12,000
14. Boat charges	1,200	600	800	860	400	300	500	500
15. Purchase and repair of arms and accoutrements.	600	4,600	600	1,930	3,000	3,100	1,000	1,000

28. The above estimates compare as follows with the actuals of previous years and the sanctioned and revised estimates for the current year :—

Years.	Imperial.	Provincial.	Total.
	RS.	RS.	RS.
1879-80	34,84,700	19,500	35,04,200
1880-81	34,01,100	20,300	34,21,400
1881-82	34,17,100	24,600	34,41,700
1882-83	...	35,10,000	35,10,000
1883-84	...	35,31,900	35,31,900
Total ...	...	...	1,74,09,200
Average ...	...	...	34,81,840

	RS.
Sanctioned Estimate for 1884-85	34,75,500
Revised Estimate for 1884-85	35,80,000
Collectors' Estimates for 1885-86	36,48,934
Board's Estimate for 1885-86 based on the Present Sanctioned Scale	36,00,000
Board's Estimate for 1885-86 based on the Scheme for the Revision of Revenue Establishments	39,70,000

29. *Salt—Imperial—Salaries of Officers and Establishment.*—The Commissioner of Salt and Abkári Revenue estimates the probable charges under this head at Rs. 9,26,000 for 1884-85, and at Rs. 10,15,000 for 1885-86 as detailed below :—

Items.	Actuals.				Estimate for 1884-85.		Estimate for 1885-86.	
	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Commissioner's.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Commissioner	27,200	27,600	31,100	28,630	28,800	35,300	34,600	28,800
2. Deputy Commissioners.	27,400	28,100	34,900	30,130	32,100	30,800	32,700	32,700
3. Assistant Commissioners.	62,500	61,600	53,500	59,200	63,000	61,700	63,000	63,000
4. Inspectors	9,300	69,200	1,07,300	61,930	1,68,000	1,30,800	1,62,000	1,62,000
5. Assistant Inspectors ..	12,100	61,400	90,300	54,600	87,300	91,700	89,700	89,700
6. Sub-Inspectors.. ..	66,700	67,900	71,900	68,840	93,300	88,100	95,400	95,400
7. Establishment of Commissioner, Deputy and Assistant Commissioners	1,25,400	37,700	39,300	2,22,430	42,200	42,000	42,400	42,400
8. Circle and Factory Establishments.. ..		1,68,300	2,96,600		4,21,100	3,97,300	4,24,500	4,24,500
9. Temporary Establishments	29,500	25,200	33,200	29,300	51,400	44,300	61,200	61,000
10. Fish-curing Establishments			..		2,800	..	9,500	9,500
11. Boat Establishments ..	200	200	400	270	..	..	..	..
Total ..	3,60,300	5,47,200	7,68,500	5,55,330	9,90,000	9,22,000	10,15,000	10,09,000

30. *Item* 1.—The increase in the revised estimate is due to the allowances paid to the officer who acted for Mr. Bliss during his absence on privilege leave. The Commissioner's estimates for 1884-85 and 1885-86 include the increase to his pay of Rs. 500 per mensem sanctioned in G.O., dated 22nd August 1884, No. 958, Revenue Department. The Board are of opinion that the whole of this increase should be charged to Abkári and they have accordingly reduced the estimates to Rs. 35,300 for 1884-85 and to Rs. 28,800 for 1885-86.

31. The decrease in the revised estimates under Items 3, 4, 6, 8 and 9 is due to the higher grades of certain classes of officers not having been filled up as rapidly as was expected and to a smaller number of men than was anticipated having been found to be sufficient in certain divisions. The increase under Item 5 appears to be due to

Items.	Actuals.				Estimate for 1884-85.		Estimate for 1885-86.	
	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Commissioner's.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Office Contingencies—(Contd.)								
16. Ammunition	..	..	..	..	1,000	1,000	1,000	1,000
17. Purchase and repair of tents	19,000	10,200	16,700	15,300	1,000	4,500	2,000	2,000
18. Rents, rates and taxes ..	11,300	3,100	3,100	5,830	3,800	2,500	2,700	3,000
19. Miscellaneous revenue contingencies subject to regular audit	18,600	11,300	4,700	11,540	7,000	7,000	7,000	7,000
20. Revenue contingencies admissible without detailed audit	2,200	2,300	2,100	2,200	2,500	3,000	3,000	3,000
Total ..	2,30,500	2,73,000	2,90,600	2,64,700	3,15,200	3,13,000	2,66,500	2,67,500
Salt Purchase and Freight.								
21. Purchase of salt manufacturers' share	5,87,200	5,63,300	4,54,100	5,34,870	4,68,000	4,26,900	3,50,600	3,50,600
22. Conveying and storing salt	1,32,000	1,20,100	92,300	1,14,800	1,02,800	97,700	69,400	69,400
23. Cost and repair of salt weighing machines ..	7,500	1,100	1,800	3,470	7,500	7,300	7,000	7,000
24. Cost of gathering spontaneous salt	1,100	5,500	100	2,230	4,000	2,100	5,000	5,000
25. Other items	200	5,200	4,500	3,300	4,500	5,000	5,000	5,000
26. Manufacture contingencies admissible without detailed audit	9,400	7,200	4,600	7,060	8,000	6,000	6,500	6,500
Total ..	7,37,400	7,02,400	5,57,400	6,65,730	5,94,800	5,45,000	4,43,500	4,43,500
Grand Total ..	9,67,900	9,75,400	8,48,000	9,30,430	9,10,000	8,58,000	7,10,000	7,11,000

34. *Item No.* 6.—The decrease in the revised estimate as compared with the sanctioned grant for the current year is due to the Uppalavadi Project and the Karasa Extension having been abandoned for the present. The decrease in the budget estimate for 1885-86 is ascribed to a smaller provision on account of works for manufacture and storage owing to the extension of the excise system, under which the execution of such works will fall upon the licensees. The estimate for 1885-86 includes Rs. 45,010 for original works and Rs. 64,990 for repairs. The particulars of the original works are given below :—

	Rs.
1. Erection of Quarters for Officers	15,000
2. Constructing Huts for Petty Officers and Peons	8,260
3. Do. Watch Towers and Guard Huts	1,500
4. Experiments and Improvements	5,000
5. Constructing Flood Banks at Morekulam	3,100
6. Improving Fences	2,450
7. Enlarging Store Godown at Madras Depôt	2,500
8. Providing Gates	1,640
9. Constructing Platforms and Drying Grounds	1,300
10. Sinking Wells	1,190
11. Bridges	670
12. Extending and Improving Fish-curing Yards	480
13. Constructing Patrol Path	600
14. Extending and Improving Salt Office at Adirámpatnam ...	450
15. Boats	320
16. Deepening Canal at Cuddalore Factory	270
17. Constructing Sheds	230
18. Unforeseen Works...	50
Total ...	45,010

35. *Items Nos.* 8 *and* 13.—The increased provision under Items 8 and 13 is necessitated by the increasing quantity of salt required to be conveyed to fish-curing yards, the number of which is steadily increasing.

36. *Items Nos.* 21 *and* 22.—The decrease under these items is due to a smaller provision owing to the extension of the excise system.

37. *Total Salt.*—The total estimate under salt on account of establishment and contingencies thus amounts to Rs. 17,20,000, and compares as follows with the sanctioned and revised estimates for the current year and the actuals of previous years :—

	Rs
Actuals of 1879-80	9,43,200
Do. of 1880-81	14,05,900
Do. of 1881-82	13,28,200
Do. of 1882-83	15,22,600
Do. of 1883-84	16,06,500
Total ...	68,06,400
Average ...	13,61,280
Sanctioned estimate for 1884-85	19,00,000
Revised do. for „	17,80,000
Commissioner's estimate for 1885-86	17,25,000
Board's estimate for 1885-86	17,20,000

38. *Stamps—Divided Head.*—The estimates proposed by the local officers and those adopted by the Board under this head are shown below in comparison with the actuals of past years ; presidency and district charges are shown together :—

Items.	Actuals of.						Estimate for 1884-85.		Estimate for 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Superintendent ..	10,900	13,100	14,800	12,400	10,200	12,280	12,400	15,800	12,400	12,400
2. Establishment ..	20,700	18,200	17,600	18,000	19,000	18,700	17,750	17,700	17,746	17,700
3. Freight on Stamps.				..	..		500	..	..	..
4. Freight and Packing Charges				..	700		1,500	..	..	..
5. Travelling Allowance				..	..		..	7,500	110	100
6. Purchase of Stores.				900	600		2,100	1,800	1,330	1,600
7. Service Postage ..				100	100		100	100	110	100
8. Service Telegrams.	6,800	6,500	5,700	..	..	7,420	..	..	..	..
9. Office Rent.. ..				700	400		1,000	1,000	1,000	1,000
10. Assessment ..	800	400	600							
11. Miscellaneous Contingencies subject to Regular Audit.				7,900	..		250	100	120	100
12. I (*b*) Contingencies admissible without Detailed Audit.					4,900		6,800	7,200	7,340	7,400
13. Discount on General Stamps	1,05,200	1,04,100	1,04,600	74,000	76,800	1,04,480	75,000	79,000	79,360	79,000
14. Discount on Court Fee Stamps ..				28,800	28,900		30,000	30,000	30,250	30,000
15. Discount on Stamps for Copies ..	..	..	..	..	7,500	1,500	10,000	9,200	9,410	10,000
16. Miscellaneous Expenditure other than Office Contingencies ..	..	..	..	..	..	..	600	600	640	600
Total ..	1,44,400	1,42,300	1,43,300	1,42,800	1,49,100	1,44,380	1,58,000	1,70,000	1,59,816	1,60,000
Imperial ..	1,43,600	1,41,900	1,42,700	71,400	74,550	..	79,000	85,000	..	80,000
Provincial ..	800	400	600	71,400	74,550	..	79,000	85,000	..	80,000

39. *Item No.* 1.—The increase in the revised over the sanctioned estimate, is due to the pay and acting allowance of the Acting Superintendent having been debited to stamps in addition to the pay of the permanent incumbent when absent on privilege leave or on special duty.

40. *Item No.* 6.—The revised estimate includes the cost of the water-marked paper for Court copy stamps ordered to be purchased in Board's Proceedings, dated 18th June 1884, Mis. No. 5417.

41. The provision under Item 15 is for the charges on account of the sale of stamps for copies which under instructions from the Comptroller-General have to be debited to stamps. *Vide* Board's Proceedings, dated 18th March 1884, No. 969, recorded in G.O., dated 30th April 1884, Mis. No. 948, Financial Department. Under other items Collectors' estimates have been generally adopted.

42. *Excise on Spirits and Drugs.*—The Commissioner of Salt and Abkári Revenue estimates the charges on account of the augmentation of the salt preventive establishment for distillery supervision and liquor shop inspection (G.O., dated 23rd August 1884, No. 963, Revenue Department), at Rs. 13,750 for 1884-85, and Rs. 74,000 for 1885-86. This, it is observed, is inclusive of the Assistant Commissioner and his establishment newly proposed for the Calicut Division, but exclusive of the cost of the additional Assistant Inspectors sanctioned in G.O., dated 7th October 1884, Mis. No. 4401-A., Revenue Department. The omission to include the latter item is attributed by the Commissioner to the fact that the cost of these officers will be more than covered by payments made by distillers and keepers of excise depôts. The Board are of opinion, however, that the correct course is to credit these payments to "Abkári Receipts" and debit the cost of the supervising establishment to "Abkári Charges." They would accordingly fix the estimates in round numbers at Rs. 30,000 for 1884-85, and Rs. 1,04,000 for 1885-86. The details are given below :—

	Revised Estimate for 1884-85.	Budget Estimate for 1885-86.
	RS.	RS.
1. Increase to the pay of the Commissioner (G.O., dated 22nd August 1884, No. 958, Revenue Department)	3,500	6,000
2. Salary of Assistant Commissioner	1,000	6,000
3. Salary of 3 Inspectors	1,500	9,000
4. Salary of 21 Assistant Inspectors	16,000	30,000
5. Salary of 50 Sub-Inspectors	1,200	25,000
6. Assistant Commissioner's Establishment ...	300	1,900
7. Circle and Factory Establishments ...	2,000	16,000
8. Temporary Establishment in the Central Office.	2,900	5,800
9. Wynaad Allowance	300	1,300
10. Contingencies including cost of clothing petty officers and peons in unhealthy localities ...	1,300	3,000
Total ...	30,000	1.04,000

43. The estimates under Items 2, 3, 5 and 6 are less than the scale proposed by the Commissioner owing to the fact that the several classes of officers will, in the first instance, be appointed to the lowest grade. The propriety of debiting to Abkári the entire salary of the new Assistant Commissioner and of his establishment seems open to question, but pending the definite settlement of the division of the charges between salt and abkári referred to in paragraph 5 of (G.O., dated 23rd August 1884, No. 963, Revenue Department), the Commissioner's estimate will be left unaltered.

44. *Excise—District Charges.*—The details of the estimates on account of the usual abkári charges in the districts compared with the actuals of previous years are given below. The Board have generally adopted the Collectors' estimates which they see no reason to alter. The provision under Item 1 is for the Abkári establishment in Madras, and for the staff of eight peons maintained in the Jeypore Territory, Vizagapatam District (*vide* G.Os., dated 4th January 1881, 3rd January 1882, Nos. 10 and 3, Revenue Department, 7th January 1870, No. 28, Revenue Department, and 6th March 1884, Mis. No. 1045, Revenue Department.

28. The above estimates compare as follows with the actuals of previous years and the sanctioned and revised estimates for the current year :—

Years.	Imperial.	Provincial.	Total.
	RS.	RS.	RS.
1879-80	34,84,700	19,500	35,04,200
1880-81	34,01,100	20,300	34,21,400
1881-82	34,17,100	24,600	34,41,700
1882-83	...	35,10,000	35,10,000
1883-84	...	35,31,900	35,31,900
Total ...	...	...	1,74,09,200
Average ...	...	...	34,81,840

	RS.
Sanctioned Estimate for 1884-85	34,75,500
Revised Estimate for 1884-85	35,80,000
Collectors' Estimates for 1885-86	36,48,934
Board's Estimate for 1885-86 based on the Present Sanctioned Scale	36,00,000
Board's Estimate for 1885-86 based on the Scheme for the Revision of Revenue Establishments	39,70,000

29. *Salt—Imperial—Salaries of Officers and Establishment.*—The Commissioner of Salt and Abkári Revenue estimates the probable charges under this head at Rs. 9,26,000 for 1884-85, and at Rs. 10,15,000 for 1885-86 as detailed below :—

Items.	Actuals.				Estimate for 1884-85.		Estimate for 1885-86.	
	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Commissioner's.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Commissioner	27,200	27,600	31,100	28,630	28,800	35,300	34,600	28,800
2. Deputy Commissioners.	27,400	28,100	34,900	30,130	32,100	30,800	32,700	32,700
3. Assistant Commissioners.	62,500	61,600	53,500	59,200	63,000	61,700	63,000	63,000
4. Inspectors	9,300	69,200	1,07,300	61,930	1,68,000	1,30,800	1,62,000	1,62,000
5. Assistant Inspectors ..	12,100	61,400	90,300	54,600	87,300	91,700	89,700	89,700
6. Sub-Inspectors.. ..	66,700	67,900	71,900	68,840	93,300	88,100	95,400	95,400
7. Establishment of Commissioner, Deputy and Assistant Commissioners	1,25,400	37,700	39,300	2,22,430	42,200	42,000	42,400	42,400
8. Circle and Factory Establishments.. ..		1,68,300	2,96,600		4,21,100	3,97,300	4,24,500	4,24,500
9. Temporary Establishments	29,500	25,200	33,200	29,300	51,400	44,300	61,200	61,000
10. Fish-curing Establishments	200	200	400	270	2,800 ..	.. ..	9,500 ..	9,500 ..
11. Boat Establishments ..								
Total ..	3,60,300	5,47,200	7,68,500	5,55,330	9,90,000	9,22,000	10,15,000	10,09,000

30. *Item* 1.—The increase in the revised estimate is due to the allowances paid to the officer who acted for Mr. Bliss during his absence on privilege leave. The Commissioner's estimates for 1884-85 and 1885-86 include the increase to his pay of Rs. 500 per mensem sanctioned in G.O., dated 22nd August 1884, No. 958, Revenue Department. The Board are of opinion that the whole of this increase should be charged to Abkári and they have accordingly reduced the estimates to Rs. 35,300 for 1884-85 and to Rs. 28,800 for 1885-86.

31. The decrease in the revised estimates under Items 3, 4, 6, 8 and 9 is due to the higher grades of certain classes of officers not having been filled up as rapidly as was expected and to a smaller number of men than was anticipated having been found to be sufficient in certain divisions. The increase under Item 5 appears to be due to

	Rs.
*(*b*) Revenue Inspector for Cocanada Division	240
(*n*) Deputy Shroff for Tirukoilúr for three months ..	30
(*r*) Establishments sanctioned pending introduction of Mr. Garstin's scheme..	6,576
Total..	6,846

If the revised scale of Revenue Establishments now before Government is brought into force in 1885-86, the total provision under Temporary Establishment will have to be reduced by Rs. 6,846,* and provision for that amount made under Huzur and Taluk Establishments, paragraphs 16 and 17 *supra*.

21. *Travelling and Tentage Allowances.*—The provision made by Collectors under this head and the amounts adopted by the Board are detailed below in comparison with the actuals of previous years and the sanctioned and revised estimates for the current year :—

Items.	Actuals of 1881-82.	Actuals of 1882-83.	Actuals of 1883-84.	Sanctioned Estimate for 1884-85.	Revised Estimate for 1884-85.	Collectors' Estimate for 1885-86.	Board's Estimate for 1885-86.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Fixed Tentage of Collectors ..	1,28,200	1,31,600	32,500	12,600	12,500	12,600	12,600
2. Do. of Sub-Collectors ..				9,000	9,000	8,800	9,000
3. Do. of Head Assistant Collectors				6,600	6,600	6,600	6,600
4. Fixed Tentage of Assistant Collectors				2,700	2,900	3,319	3,300
5. Fixed Tentage of Deputy Collectors.				3,100	2,900	2,811	3,400
6. Travelling Allowance of the above Officers			1,29,000	1,47,500	1,43,000	1,47,314	1,47,300
7. Travelling Allowance of Establishments	90,400	94,900	93,000	93,500	1,05,000	1,05,510	1,04,500
8. Travelling Allowance of Medical Subordinates	..	4,400	4,500	3,500	3,500	5,485	3,300
Total..	2,18,600	2;30,900	2,59,000	2,78,500	2,85,500	2,92,439	2,90,000

The revised estimate for the current year and the budget estimate for 1885-86 have been fixed with reference to the provisions of the Travelling Allowance Code and G.O., dated 10th March 1884, No. 345, Revenue Department. The provision under Item 7 will have to be raised by Rs. 30,000 in case effect is given to the revision of Revenue Establishments from 1st April 1885.

22. *Office Contingencies.*—The Collectors' estimates under this head amount to Rs. 1,57,443, against Rs. 1,50,800, the sanctioned grant for the current year, and Rs. 1,53,200, the actuals of 1883-84. The estimates are fair and will be accepted in round numbers at Rs. 1,60,000 as detailed below :—

Items.	Actuals of 1883-84.	Estimate for 1884-85.		Budget Estimate for 1885-86.	
		Sanctioned.	Revised.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.
I (*a*)—*Contingencies subject to Regular Audit.*					
1. Medical Charges	400	800	800	1,580	800
2. Purchase of Furniture	12,700	4,000	10,000	8,350	10,000
3. Purchase of Articles manufactured out of India costing more than Rs. 5 each	200	2,000	2,000	1,570	2,000
4. Purchase of Periodicals and Newspapers	100	4,000	1,000	586	1,000
5. Hot Weather Charges	1,700	2,500	3,000	3,230	3,200
6. Charges for Binding Books	2,700	4,000	4,000	3,880	4,000
7. Office Rent	10,100	16,000	14,000	13,478	14,000
8. Assessment	6,100	9,000	10,000	9,883	10,000
9. Compensation in lieu of Rent	1,500	..	2,000	1,596	1,500
10. Purchase of Stores		..	3,200	2,000	2,000
11. Miscellaneous		4,500	5,000	4,940	5,000
I (*b*)—*Contingencies admissible without Detailed Audit.*					
12. Carriage of Stationery and Records	1,17,700	30,000	36,000	36,200	36,000
13. Peons' Belts and Badges		3,500	4,000	4,810	5,000
14. Miscellaneous		70,500	65,000	65,190	65,500
15. II—*Contingencies other than Office Contingencies.*		..	..	150	..
Total ..	1,53,200	1,50,800	1,60,000	1,57,443	1,60,000

The increase in the revised as compared with the sanctioned estimate for the current year under Items 2 and 10 is due mainly to the purchase of iron-safes for the use of Taluk Treasuries; and under Item 12 to the greater amount of touring now insisted upon by the Board and Government on the part of Collectors and Divisional Officers.

23. *Hill Tracts in Ganjam and Vizagapatam.*—It has been decided that from 1st April 1884 one-fifth of the charges on account of the Salaries, Establishments and Contingencies of the Special Assistant Agents and Sub-Magistrates in the Hill Tracts of Ganjam and Vizagapatam should be debited to Land Revenue, and the remaining four-fifths to Law and Justice. The provision made by Collectors for the portion debitable to Land Revenue is Rs. 11,590. This amount will accordingly be retained in round numbers at Rs. 12,000.

24. *Land Revenue Miscellaneous Charges.*—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 and the sanctioned and revised estimates for the current year :—

Items.	Actuals.						Estimate for 1884-85.		Estimate for 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Revenue Process Service Establishment ..	1,58,200	1,56,300	1,66,900	1,60,200	1,30,200	1,54,360	1,00,000	1,20,000	1,35,600	1,00,000
2. Cost of Land	..	..	..	..	13,600	2,720	3,000	23,000	32,450	25,000
3. Law Charges in the Revenue Department ..	9,600	9,400	14,300	11,100	23,400	13,560	17,000	21,000	20,900	20,000
4. Service Telegrams ..	12,700	9,300	7,300	7,600	8,500	9,080	10,000	11,000	10,870	11,000
5. Service Postage ..	78,100	84,300	86,000	90,000	1,01,700	88,020	94,000	1,00,000	1,05,400	1,05,000
6. Charges for Remitting Treasures within the District	18,500	16,200	16,400	16,500	17,300	16,980	19,000	19,000	19,350	19,000
7. Amin Divi Coir Establishment . ..	36,400	15,700	29,800	19,900	22,600	24,880	2,200	2,200	2,208	2,200
8. Amin Divi Coir Contingencies						..	23,500	27,000	22,000	22,000
9. Special Revenue Establishment	..	..	..	..	2,100	420	2,300	1,900	2,500	1,900
10. Stone Quarry Charges .	92,400	32,200	57,800	34,700	..	45,200	..	..	50	..
11. House-rent					2,500		..	..	..	..
12. Miscellaneous					6,400		17,600	10,900	8,450	18,900
Total ..	4,05,900	3,23,400	3,78,500	3,40,000	3,28,300	3,55,220	2,88,600	3,36,000	3,59,778	3,25,000

25. Collectors report that their estimates on account of Service of Revenue Processes are framed with reference to the cost of Process Service Establishments at present existing in the districts. As, however, the old arrears have been cleared off, the Board consider that the estimates can well be reduced to Rs. 1,00,000, which amount is also the sanctioned estimate for the current year. This will have to be reduced by Rs. 28,000, the cost of the Process Gumastahs sanctioned in G.O., dated 18th October 1883, No. 2384, Financial Department, if the scheme for the revision of Revenue Establishments is likely to come into force during 1885-86. The provision made by the Board for the cost of Land bought in by Government at Revenue Sales was Rs. 23,000. This was reduced by the Government of India to Rs. 3,000. The Board consider that the increase provided in the revised estimate for the current year and in the estimate for 1885-86 is necessary. The other items are of a fluctuating character and do not call for remark.

26. *Fishery Charges.*—The estimates for the current and ensuing years amount to Rs. 12,000, against Rs. 11,700, the actuals of 1883-84, and Rs. 13,000, the actuals of the year preceding. The details are given below :—

Items.	Actuals.						Estimate for 1884-85.		Estimate for 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pearl Fishery Establishment	14,400	7,700	10,300	13,000	11,700	11,420	3,600	3,600	3,600	3,600
2. Pearl Fishery Contingencies							1,400	1,400	1,500	1,400
3. Chank Fishery Charges .							5,500	6,800	7,000	6,800
4. Coral Establishment in Madura	..	..	..	..			..	200	210	200
Total ..	14,400	7,700	10,300	13,000	11,700	11,420	10,500	12,000	12,310	12,000

The provision under Item 4 is for the establishment sanctioned in G.O., dated 10th April 1883, Mis. No. 189, Marine, for preventing vessels collecting corals in unauthorized localities.

27. The total estimates under all heads referred to in the preceding paragraphs amount to Rs. 44,02,000, of which Rs. 8,02,000 are debitable to Law and Justice on account of Magisterial Charges. This leaves the total amount chargeable to Land Revenue at 36 lakhs as detailed below. The amount will have to be raised by Rs. 3,70,000 (after deducting one-fifth debitable to Law and Justice) if the scheme for the revision of Revenue Establishments is given effect to from 1st April 1885 :—

Items.	Estimate for 1885-86 based on the Present Sanctioned Scale.	Estimate for 1885-86 based on the Scheme for the Revision of Revenue Establishments.
	Rs.	Rs.
Salaries of Collectors, Sub-Collectors and Head Assistant Collectors	9,60,000	9,60,000
Salaries of Assistant Collectors	1,20,000	1,20,000
Do. of Deputy Collectors	2,35,800	2,35,800
Huzur Establishments	7,24,000	7,77,000
Taluk do.	14,74,000	18,95,000
Medical Subordinates	43,500	43,500
Temporary Establishment	45,700	38,700
Travelling and Tentage Allowances	2,90,000	3,20,000
Office Contingencies	1,60,000	1,60,000
Total ...	40,53,000	45,50,000
Deduct Charges on account of Salaries, &c., in Madras, where there is no Magisterial Work ...	43,000	45,000
Remainder ...	40,10,000	45,05,000
Deduct one-fifth debitable to Law and Justice (G.O., dated 30th December 1882, Mis. No. 4473, Revenue Department)	8,02,000	9,01,000
Remaining four-fifths debitable to Land Revenue.	32,08,000	36,04,000
Add Charges on account of Madras deducted above.	43,000	45,000
Add one-fifth of Agency Charges debitable to Land Revenue	12,000	12,000
Add Land Revenue Miscellaneous Charges ...	3,25,000	2,97,000
Fishery Charges	12,000	12,000
Grand Total, Land Revenue ...	36,00,000	39,70,000

28. The above estimates compare as follows with the actuals of previous years and the sanctioned and revised estimates for the current year :—

Years.	Imperial.	Provincial.	Total.
	RS.	RS.	RS.
1879-80	34,84,700	19,500	35,04,200
1880-81	34,01,100	20,300	34,21,400
1881-82	34,17,100	24,600	34,41,700
1882-83	...	35,10,000	35,10,000
1883-84	...	35,31,900	35,31,900
Total ...	...	...	1,74,09,200
Average ...	...	...	34,81,840

	RS.
Sanctioned Estimate for 1884-85	34,75,500
Revised Estimate for 1884-85	35,80,000
Collectors' Estimates for 1885-86	36,48,934
Board's Estimate for 1885-86 based on the Present Sanctioned Scale	36,00,000
Board's Estimate for 1885-86 based on the Scheme for the Revision of Revenue Establishments	39,70,000

29. *Salt—Imperial—Salaries of Officers and Establishment.*—The Commissioner of Salt and Abkári Revenue estimates the probable charges under this head at Rs. 9,26,000 for 1884-85, and at Rs. 10,15,000 for 1885-86 as detailed below :—

Items.	Actuals.				Estimate for 1884-85.		Estimate for 1885-86.	
	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Commissioner's.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Commissioner	27,200	27,600	31,100	28,630	28,800	35,300	34,600	28,800
2. Deputy Commissioners.	27,400	28,100	34,900	30,130	32,100	30,800	32,700	32,700
3. Assistant Commissioners.	62,500	61,600	53,500	59,200	63,000	61,700	63,000	63,000
4. Inspectors	9,300	69,200	1,07,300	61,930	1,68,000	1,30,800	1,62,000	1,62,000
5. Assistant Inspectors ..	12,100	61,400	90,300	54,600	87,300	91,700	89,700	89,700
6. Sub-Inspectors.. ..	66,700	67,900	71,900	68,840	93,300	88,100	95,400	95,400
7. Establishment of Commissioner, Deputy and Assistant Commissioners	1,25,400	37,700	39,300	2,22,430	42,200	42,000	42,400	42,400
8. Circle and Factory Establishments.. ..		1,68,300	2,96,600		4,21,100	3,97,300	4,24,500	4,24,500
9. Temporary Establishments	29,500	25,200	33,200	29,300	51,400	44,300	61,200	61,000
10. Fish-curing Establishments			..		2,800	..	9,500	9,500
11. Boat Establishments ..	200	200	400	270	..	..	..	..
Total ..	3,60,300	5,47,200	7,58,500	5,55,330	9,90,000	9,22,000	10,15,000	10,09,000

30. *Item* 1.—The increase in the revised estimate is due to the allowances paid to the officer who acted for Mr. Bliss during his absence on privilege leave. The Commissioner's estimates for 1884-85 and 1885-86 include the increase to his pay of Rs. 500 per mensem sanctioned in G.O., dated 22nd August 1884, No. 958, Revenue Department. The Board are of opinion that the whole of this increase should be charged to Abkári and they have accordingly reduced the estimates to Rs. 35,300 for 1884-85 and to Rs. 28,800 for 1885-86.

31. The decrease in the revised estimates under Items 3, 4, 6, 8 and 9 is due to the higher grades of certain classes of officers not having been filled up as rapidly as was expected and to a smaller number of men than was anticipated having been found to be sufficient in certain divisions. The increase under Item 5 appears to be due to

	RS.
(3) Additional Establishment for the Head Assistant Collector's Office, Anantapur (G.O., dated 1st December 1883, Mis. No. 4793, R.D.)	600
(4) Treasurer and Accountant for the Nilgiri Collector's Office (G.O., dated 17th November 1883, Mis. No. 4602, R.D.)	1,140
(5) Additional Clerks for the Collector's Office, Nilgiris, and for the Deputy Tahsildar's Office, Coonoor (G.Os., dated 16th February and 10th March 1884, Nos. 230 and 339, R.D.)	1,548
(6) Attender for the Collector's Office, Nilgiris (G.O., dated 19th May 1884, No 659, R.D.)	144
(7) Additional Establishment for the Head Assistant Collector's Office, Bellary (G.O., dated 21st April 1884, Mis. No. 1668, R.D.)	600
(8) Deputy Shroff on Rs. 10 for the Kandukúr Taluk in Nellore (G.O., dated 8th April 1884, No. 480, R.D.)	120
Total ...	6,576

20. The total estimate under Temporary Establishments, as revised by the Board, thus amounts to Rs. 41,084. Allowing for a small reserve to meet any unforeseen demands that may arise, the Board would fix the total estimate for 1885-86 at Rs. 45,700 :—

	RS.
Actuals of 1879-80	35,200
Do. of 1880-81	36,800
Do. of 1881-82	31,900
Do. of 1882-83	23,600
Do. of 1883-84 including Special Revenue Establishments	28,500
Total ..	1,56,000
Average ..	31,200
Sanctioned estimate for 1884-85, including provision under Special Revenue Establishments	29,800
Revised estimate for 1884-85 including provision under Special Revenue Establishments	42,000
Collector's estimate for 1885-86	33,570
Board's estimate for 1885-86	45,700

—	Sanctioned Estimate for 1884-85 including Special Revenue Establishments.	Revised Estimate for 1884-85.	Collectors' Estimate for 1885-86.	Board's Estimate for 1885-86.
	RS.	RS.	RS.	RS.
(a) ...	870	1,000	864	1,032
(b) ...	2,950	5,000	1,320	3,000
(c) ...	100	100	96	96
(d) ...	8,400	16,000	15,770	18,000
(e) ...	2,570	2,600	2,736	2,736
(f) ...	2,000	2,000	1,956	...
(g) ...	2,200	2,500	2,480	2,480
(h) ...	500	450	440	496
(i) ...	1,200	2,000	...	2,000
(j) ...	1,130	1,100	1,128	1,128
(k) ...	160	200	240	240
(l) ...	150	150	150	150
(m) ...	1,200	1,200	1,200	1,200
(n) ...	290	300	290	288
(o) ...	40	300	270	1,230
(p) ...	...	...	24	24
(q) ..	...	400	414	408
(r) ...	5,260	6,000	4,180	6,576
Reserve ...	780	700	12	4,616
Total ...	29,800	42,000	33,570	45,700

				Rs.	
Actuals of 1879-80	..	..	..	14,72,000	Imperial
Do. of 1880-81	..	..	..	14,70,100	
Do. of 1881-82	..	..	..	14,79,700	
Do. of 1882-83	..	..	..	14,81,100	
Do. of 1883-84	..	..	..	14,87,900	
			Total ..	73,90,800	
			Average ..	14,78,160	
Sanctioned Estimate for 1884-85			..	14,86,800	
Revised do. for 1884-85			..	14,74,000	
Collectors' do. for 1885-86			..	14,75,056	
Board's do. for 1885-86			..	14,74,000	

	Sanctioned scale now existing.	Revised scale now before Government.
	Rs.	Rs.
1. Ganjam	40,692	47,502
2. Vizagapatam	32,040	40,992
3. Godâvari	94,020	1,17,960
4. Kistna	1,02,072	1,29,822
5. Nellore	80,796	1,02,924
6. Cuddapah	88,308	1,16,964
7. Anantapur	58,140	72,594
8. Bellary	64,968	84,816
9. Kurnool	67,260	84,768
10. Madras	11,748	12,468
11. Chingleput	54,288	72,030
12. North Arcot	86,844	1,12,830
13. South Arcot	78,564	1,11,258
14. Tanjore	92,232	1,27,206
15. Trichinopoly	48,456	65,502
16. Madura	67,248	86,412
17. Tinnevelly	83,580	1,07,154
18. Coimbatore	89,064	1,12,770
19. Nilgiris	10,692	12,816
20. Salem	85,572	1,08,324
21. South Canara	46,260	78,512
22. Malabar	91,500	1,10,604
Total ..	14,74,344	18,96,228
Increase ..	..	4,21,884

17. *Taluk Establishments including Sub-Magistrates.*—The provision made by Collectors under this head is Rs. 14,75,056 against Rs. 14,86,800, the sanctioned estimate for the current year, and Rs. 14,87,900, the actuals of 1883-84. The decrease is due chiefly to four-fifths of the salaries of the Maliah Sub-Magistrates and their establishments in Vizagapatam being debited to Law and Justice from 1st April 1884, instead of to Land Revenue as before—*vide* G.O., dated 8th April 1884, No. 1584, Revenue Department. The sanctioned scale, including the amounts sanctioned in G.Os., dated 15th October 1883, No. 1289, Revenue Department, and 15th January, 12th March, and 3rd July 1884, Nos. 62-A, 354, Revenue Department, and 1479, Financial Department, is Rs. 14,74,344 as noted in the margin. The revised estimate for the current year and the Budget Estimate for 1885-86 will be adopted in round numbers at Rs. 14,74,000. This will have to be raised by Rs. 4,21,000 if the revision of Revenue establishments is sanctioned by the Government of India before the beginning of next year.

18. *Medical Establishments.*—Collectors estimate the charges under this head at Rs. 39,040 against Rs. 39,700, the sanctioned grant for the current year, and Rupees 37,700, the actuals of 1883-84. The estimate furnished by the Surgeon-General with the Government of Madras, exclusive of the salaries of Medical Subordinates attached to the Revenue Survey, Settlement and Demarcation Parties is Rupees 43,500 which will be adopted.

				Rs.
Actuals of 1882-83	..	..	..	36,100
Do. of 1883-84	..	..	..	37,700
Sanctioned Estimate for 1884-85			..	39,700
Revised do. for 1884-85			..	39,500
Collectors' do. for 1885-86			..	39,040
Board's do. for 1885-86			..	43,500

19. *Temporary Establishment.*—The details of the establishments provided for under this head are given below. The total provision made by the Board for the current year was Rs. 61,400. In G.O., dated 21st February 1884, No. 251, Revenue Department, the local Government reduced the amount to Rs. 26,400 which was further reduced by the Government of India to Rs. 16,400. A portion of the reduction was met by transfer from the reserve under "Land Revenue Miscellaneous" to "Special Revenue Establishments."

(*a*) *Petty Establishment for Surveying Unassessed Waste Lands.*—The establishment in Godávari has been dispensed with from 4th July 1884—G.O., dated 18th August 1884, Mis. No. 3571, Revenue Department. The Collector provides, however, Rs. 864 for each of the years 1884-85 and 1885-86, and quotes G.O., dated 8th April 1868, No. 958, Revenue Department, in support of the charge. Pending explanation as to the necessity for continuing the establishment, the provision will be retained. It is observed that, on the recommendation of the Collector, Government have sanctioned one Surveyor and a peon at a monthly cost of Rs. 26 for a period of three months (G.O., dated 10th October 1884, No. 4453, Revenue Department). The Huzur Survey Establishment in Kistna having been declared permanent (G.Os., dated 20th December 1883, No. 1601, Revenue Department, and 21st August 1884, Mis.

No. 3607, Revenue Department), the necessary provision has been made under "Land Revenue Miscellaneous—Special Revenue Establishments." A sum of Rs. 168 will, however, be provided under "Temporary" on account of the establishment required for two months in the year to assist in the measurement of irrigated lands in zemindaries (*vide* G.O., dated 20th December 1883, No. 1601, Revenue Department).

(*b*) *Establishment for Arranging Records.*—The Collector of Malabar has provided Rs. 1,320 on this account. In G.O., dated 2nd August 1884, Mis. No. 3301, Revenue Department, the retention of the Temporary Establishment, costing Rs. 65 a month, was sanctioned for one year only. Considering the frequent demands made by Collectors for extra establishments for arranging records, the Board will provide Rs. 3,000 for 1885-86.

(*c*) *Zilladars in North Arcot.*—The expenditure of Rs. 96 provided for this purpose was sanctioned in G.O., dated 8th October 1872, No. 1399, Revenue Department, pending the revision of Village Establishments, and will be required in 1885-86, as the revision has only just been commenced, and is not likely to be completed before the end of next year.

(*d*) *Assistant Collectors' Establishments.*—The provision made by Collectors is Rs. 15,770. An establishment costing Rs. 74 per mensem or Rs. 888 per annum is allowed to every passed Assistant in independent charge, or, when one is not available, to the Temporary Deputy Collector who may be appointed in his stead (*vide* G.O., dated 31st May 1883, No. 683, Revenue Department). In Nílgiris the establishment costs Rs. 80 per mensem. On the above calculation a provision of Rs. 18,720 will be necessary for the establishment required in all the districts except Madras. The Board will provide Rs. 18,000 in round numbers.

(*e*) *Escheat Establishment in Malabar.*—The provision made under this head is Rs. 2,736, being the salary of the establishment employed in the district for one year at Rs. 228 per mensem. In G.O., dated 24th April 1884, Mis. No. 1716, Revenue Department, the continuance of this establishment at a cost of Rs. 214 per mensem was sanctioned till the end of the current year. The provision will be retained.

(*f*) *Establishment for the Special Assistant Collector of Godávari.*—The sum of Rs. 1,956 provided by the Collector of Godávari under this head will be struck out as the required provision has been made under Huzur Establishment in paragraph 16 *supra*.

(*g*) *Establishment for Demarcation Purposes in Nellore.*—An establishment costing Rs. 2,556 has been sanctioned till the end of the current year (G.Os., dated 21st November 1883 and 2nd June 1884, Nos. 1439 and 695, Revenue Department). The duty of these establishments is to measure interstitial fields, and the cost is met from fees collected from applicants for such measurements. The Collector has made a provision of Rs. 2,480 for 1885-86 also, which will be retained.

(*h*) *Rámandrug Sub-Magistrate and his Establishment.*—Rs. 496 will be provided as in the current year for the Sub-Magistrate and his establishment required for four months in the year (G.O., dated 23rd July 1880, No. 1768, Judicial Department, communicated in G.O., dated 5th August 1880, Mis. No. 2647, Revenue Department).

(*i*) *Establishment for Measuring Irrigated Areas in the Nidadavól and Baharzalli Estates in Godávari.*—The Collector of Godávari has made no provision on this account, nor has he explained the omission. The establishment recommended in their Proceedings, dated 13th August 1884, No. 2808, for measuring the irrigated lands in these estates has just been sanctioned by Government with some modifications, which will raise the cost to Rs. 1,939 (G.O., dated 30th September 1884, No. 1076, Revenue Department). The Board will adopt Rs. 2,000 in round numbers.

(*j*) *Conservancy Establishment for Distributing Water in the Rajahmundry and Peddápuram Taluks and Yeluru River Establishment.*—A provision of Rs. 840 and Rs. 288 is usually made for these establishments under G.O., dated 21st April 1880, Mis. No. 1402, Revenue Department.

(*k*) *Revenue Inspectors.*—The Collector of Godávari provides Rs. 240 for the Revenue Inspectors required for the Cocanada Division. The provision will be

retained pending final orders on the new scheme for the revision of Revenue Establishments, in which an extra Revenue Inspector is provided for this division.

(*l*) *Gardener for the Cocoanut Plantation in the Government Arrack Disttilery Compound, Madras.*—A sum of Rs. 150 is provided for this establishment with reference to G.O., dated 6th February 1882, No. 144, Revenue Department.

(*m*) *Extra Establishment in Cuddapah.*—The Collector of Cuddapah provides Rs. 1,200 for the five additional hands sanctioned temporarily in G.O., dated 11th June 1883, Mis. No. 2359, Revenue Department. The provision will be retained pending receipt of Collector's reply to paragraph 16 of Board's Proceedings, dated 15th July 1884, No. 2414.

(*n*) *Establishment for Collecting Quit-rent on Minor Inams in Zemindaries.*—An establishment costing Rs. 24 per mensem or Rs. 288 per annum has been sanctioned on this account in G.O., dated 7th March 1883, No. 345, Revenue Department. The Collector of Madura provides Rs. 290 under "Land Revenue Miscellaneous—Special Revenue Establishments." The provision will be transferred to the head Temporary Establishment.

(*o*) *Deputy Taluk Shroffs.*—(1) In G.Os., dated 2nd July 1883, No. 814, Revenue Department, and 21st January 1884, Mis. No. 299, Revenue Department, a Deputy Shroff on Rs. 10 per mensem was sanctioned for each of the Sub-Treasuries at Atmakúr and Venkatagiri. As the Shroffs will be required till the completion of the Sangam Project and the Nellore-Tirupati State Railway, the provision made by the Collector of Nellore (Rs. 240) will be retained. (2) The Collector of South Arcot provides Rs. 30 for a Temporary Shroff on Rs. 10 for three months at Tirukoilúr. This has already been sanctioned for three months in the current year (G.O., dated 11th January 1884, Mis. No. 101, Revenue Department), and it is also observed that the permanent addition of a Deputy Shroff has been recommended for this taluk in Mr. Garstin's scheme. The provision will be retained. (3) Temporary Shroffs have also been sanctioned for the stations noted in the margin in consequence of the establishment of Taluk Treasuries at those places. Pending submission of the proposition statement called for in Board's Proceedings, dated 30th April 1884, No. 1476, recorded in G.O., dated 14th May 1884, Mis. No. 2035, Revenue Department, the Board will provide Rs. 720 for this purpose. (4) The entertainment of a Shroff at Betamcherla and one at Dhone has been recommended in Board's Proceedings, dated 22nd September 1884, Mis. No. 9150. Pending the sanction of Government a sum of Rs. 240 will be provided for the two Shroffs whose services will be required till the completion of the Bellary-Kistna State Railway. The total provision for the Deputy Shroffs will thus be Rs. 1,230.

1. Berhampore.
2. Cocanada.
3. Guntúr.
4. Bellary.
5. Negapatam.
6. Mangalore.

(*p*) *Gardener for Watering the Trees in the Cuddalore Taluk Cutcherry Compound.*—The Collector of South Arcot provides Rs. 24 on this account for six months in 1885-86, and states that formal application will be made in due course. In G.Os., dated 10th March and 2nd May 1884, Mis. Nos. 1121 and 1829, Revenue Department, sanction has been accorded for six months in the current year. The provision made by the Collector will be retained.

(*q*) *Temporary Establishment in Malabar.*—In G.O., dated 7th July 1884, Mis. No. 2848, Revenue Department, four peons and a masalchi, costing in all Rs. 408 per annum, have been sanctioned for carrying papers from the new office to the Treasury, Press, &c. As the establishment will be required until the new offices are completed, the sanctioned amount will be repeated for 1885-86. The Collector provides Rs. 414, or Rs. 6 more than the sanctioned grant.

(*r*) Provision is also made for the establishments noted below, which have been sanctioned pending introduction of Mr. Garstin's scheme for the revision of Revenue establishments :—

	Rs.
(1) Deputy Shroff on Rs. 10 for the Vellore Taluk (G.O., dated 18th August 1883, Mis. No. 3422, R.D.)	120
(2) Canal Establishments in Cuddapah and Kurnool (G.O., dated 17th September 1883, No. 1134, R.D.)	2,304

	RS.
(3) Additional Establishment for the Head Assistant Collector's Office, Anantapur (G.O., dated 1st December 1883, Mis. No. 4793, R.D.)	600
(4) Treasurer and Accountant for the Nilgiri Collector's Office (G.O., dated 17th November 1883, Mis. No. 4602, R.D.)	1,140
(5) Additional Clerks for the Collector's Office, Nilgiris, and for the Deputy Tahsildar's Office, Coonoor (G.Os., dated 16th February and 10th March 1884, Nos. 230 and 339, R.D.)	1,548
(6) Attender for the Collector's Office, Nilgiris (G.O., dated 19th May 1884, No 659, R.D.)	144
(7) Additional Establishment for the Head Assistant Collector's Office, Bellary (G.O., dated 21st April 1884, Mis. No. 1668, R.D.)	600
(8) Deputy Shroff on Rs. 40 for the Kandukúr Taluk in Nellore (G.O., dated 8th April 1884, No. 480, R.D.)	120
Total ...	6,576

	RS.
Actuals of 1879-80	35,200
Do. of 1880-81	36,800
Do. of 1881-82	31,900
Do. of 1882-83	23,600
Do. of 1883-84 including Special Revenue Establishments	28,500
Total ..	1,56,000
Average ..	31,200
Sanctioned estimate for 1884-85, including provision under Special Revenue Establishments	29,800
Revised estimate for 1884-85 including provision under Special Revenue Establishments	42,000
Collector's estimate for 1885-86	33,570
Board's estimate for 1885-86	45,700

20. The total estimate under Temporary Establishments, as revised by the Board, thus amounts to Rs. 41,084. Allowing for a small reserve to meet any unforeseen demands that may arise, the Board would fix the total estimate for 1885-86 at Rs. 45,700 :—

—	Sanctioned Estimate for 1884-85 including Special Revenue Establishments.	Revised Estimate for 1884-85.	Collectors' Estimate for 1885-86.	Board's Estimate for 1885-86.
	RS.	RS.	RS.	RS.
(a) ...	870	1,000	864	1,032
(b) ...	2,950	5,000	1,320	3,000
(c) ...	100	100	96	96
(d) ...	8,400	16,000	15,770	18,000
(e) ...	2,570	2,600	2,736	2,736
(f) ...	2,000	2,000	1,956	...
(g) ...	2,200	2,500	2,480	2,480
(h) ...	500	450	440	496
(i) ...	1,200	2,000	...	2,000
(j) ...	1,130	1,100	1,128	1,128
(k) ...	160	200	240	240
(l) ...	150	150	150	150
(m) ...	1,200	1,200	1,200	1,200
(n) ...	290	300	290	288
(o) ...	40	300	270	1,230
(p) ...	...	...	24	24
(q) ..	...	400	414	408
(r) ...	5,260	6,000	4,180	6,576
Reserve ...	780	700	12	4,616
Total ...	29,800	42,000	33,570	45,700

	RS.	
Actuals of 1879-80	2,17,700	Imperial.
Do. of 1880-81	2,03,400	
Do. of 1881-82	2,11,000	
Do. of 1882-83	2,28,500	
Do. of 1883-84	2,06,700	
Total ..	10,67,300	
Average ..	2,13,460	
Sanctioned Estimate for 1884-85 ..	2,10,500	
Revised do. for 1884-85 ..	2,19,000	
Collectors' do. for 1885-86 ..	2,30,400	
Board's do. for 1885-86 ..	2,35,800	
Actuals of 1879-80	6,81,200	Imperial.
Do. of 1880-81	6,76,500	
Do. of 1881-82	6,80,400	
Do. of 1882-83	7,09,000	
Do. of 1883-84	7,21,400	
Total ..	34,68,900	
Average ..	6,93,780	
Sanctioned Estimate for 1884-85 ..	7,21,000	
Revised do. for 1884-85 ..	7,24,000	
Collectors' do. for 1885-86 ..	7,28,114	
Board's do. for 1885-86 ..	7,24,000	

Items.	Collectors' Estimate for 1885-86.	Sanctioned scale now existing.	Revised scale now before Government.
	RS.	RS.	RS.
1. Collectors' Establishment	5,61,260	5,57,712	5,64,936
2. Sub-Collectors' Establishment	76,678	76,656	62,220
3. Head Assistant Collectors' Establishment	45,056	46,320	64,656
4. Deputy Collectors' Establishment ..	45,120	43,920	64,152
Total ..	7,28,114	7,24,608	7,55,964

Details for Districts.

—	Sanctioned scale now existing.	Revised scale now before Government.
	RS.	RS.
1. Ganjam	33,300	34,896
2. Vizagapatam	33,732	34,488
3. Godávari	36,528	36,972
4. Kistna	36,984	38,628
5. Nellore	36,936	37,740
6. Cuddapah	36,264	37,068
7. Anantapur	31,068	32,604
8. Bellary	28,956	30,492
9. Kurnool	32,628	35,424
10. Madras	10,884	12,156
11. Chingleput	34,560	34,068
12. North Arcot	36,264	38,928
13. South Arcot	36,864	37,968
14. Tanjore	39,804	42,036
15. Trichinopoly	30,708	32,304
16. Madura	36,600	37,224
17. Tinnevelly	36,864	37,488
18. Coimbatore	36,264	37,128
19. Nilgiris	12,984	15,828
20. Salem	36,264	37,368
21. South Canara	28,596	30,192
22. Malabar	41,556	44,964
Total ..	7,24,608	7,55,964
Add amount of reduction in the grade of Huzur and Sub-division Sheristadars not likely to accrue till vacancies occur in those grades		21,300
Total ..		7,77,264

in reserve, viz., Rs. 2,35,800. If any temporary Deputy Collectors are needed owing to the paucity of Covenanted Assistants, their cost can be met from the provision for Assistant Collectors.

16. *Huzur Establishments.* — The amount provided by Collectors under this head is Rs. 7,28,114 against Rs. 7,21,000, the sanctioned estimate for the current year, and Rs. 7,21,400, the actuals of 1883-84. In his estimate for the ensuing year, the Collector of Nilgiris has included the cost of the additional establishment temporarily sanctioned pending the introduction of Mr. Garstin's scheme. This has been transferred in this office to the head temporary establishment. Including the amounts recently sanctioned in G.Os., dated 15th and 22nd June 1883, Nos. 2444 and 772, Revenue Department, 27th August 1883, No. 1040, Revenue Department, 1st September 1883, No. 1069, Revenue Department, 15th and 22nd January 1884, Nos. 62-A and 118, Revenue Department, and Rs. 1,956, being the cost of the Godávari Special Assistant's establishment transferred to the head permanent, but excluding Rs. 600 on account of reductions carried out in the Account and Treasury Establishments of Anantapur (*vide* G.O., dated 28th July 1884, No. 1715, Financial Department), the cost of the sanctioned scale amounts to Rs. 7,24,608 as noted in the margin, and as the whole of this amount will be required for expenditure, the Board will adopt Rs. 7,24,000 in round numbers both for the revised estimate for the current year and the budget estimate for 1885-86. This is exclusive of the additional cost (about Rs. 53,000) involved in the revision of Revenue Establishments now before Government—G.O., dated 5th September 1884, No. 991, Revenue Department.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 29th October 1884, No. 3693 :—

Resolution—dated 29th October 1884, No. 3693.

The Board submit to Government their Revised Estimate of Charges for the current year and the Budget Estimate for 1885-86 for all items both Imperial and Provincial under their control with the exception of Government Farms for which a separate budget has been submitted with Board's Proceedings, dated 9th October 1884, No. 3488.

2. *Refunds and Drawbacks.*—The following statement shows the Budget Estimate for 1885-86 under the several items of refunds as compared with the sanctioned and revised estimates for the current year and the actuals of previous years :—

Items.	Salt Refunds.	Customs Refunds.	Land Revenue Refunds.	Stamp Refunds.	Excise Refunds.	License-tax Refunds.	Total Refunds.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Actuals of 1879-80	13,400	5,900	65,000	64,300	12,700	19,200	1,80,500
Do. of 1880-81	3,400	33,200	1,37,300	71,500	48,900	8,600	3,02,900
Do. of 1881-82	6,300	11,700	2,22,700	65,600	48,500	5,300	3,60,100
Do. of 1882-83	14,700	15,100	2,09,000	63,400	4,400	5,400	3,12,000
Do. of 1883-84	3,500	10,600	3,27,400	62,900	94,400	5,000	5,03,800
Average ..	8,260	15,300	1,92,280	65,540	41,780	8,700	3,31,860
Sanctioned Estimate for 1884-85. (Imperial ..	10,000	11,000	71,000	33,500	2,500	3,500	1,31,500
(Provincial ..	..	..	29,000	33,500	2,500	3,500	68,500
Total ..	10,000	11,000	1,00,000	67,000	5,000	7,000	2,00,000
Revised Estimate for 1884-85. (Imperial ..	1,000	13,000	99,700	39,000	2,500	3,500	1,58,700
(Provincial ..	..	..	40,300	39,000	2,500	3,500	85,300
Total ..	1,000	13,000	1,40,000	78,000	5,000	7,000	2,44,000
Local Officers' Estimates for 1885-86 ..	1,000	13,100	1,18,500	72,100	2,020	6,200	2,12,920
Board's Estimate for 1885-86. (Imperial ..	1,000	14,000	85,500	39,000	2,500	3,500	1,45,500
(Provincial ..	..	..	34,500	39,000	2,500	3,500	79,500
Total ..	1,000	14,000	1,20,000	78,000	5,000	7,000	2,25,000

3. *Salt Refunds.*—The actuals of the past two years included large sums refunded on account of salt sold at the old monopoly rate of Rs. 2-11-0 per Indian maund subsequent to the 10th March 1882, the date from which the reduction of duty from Rs. 2-8-0 to Rs. 2 per maund was brought into force. The refunds in the current and ensuing years cannot be large and may be adopted at the Commissioner's estimate, viz., Rs. 1,000.

4. *Customs Refunds.*—The refunds under customs are generally very fluctuating. The Collectors' estimates will be adopted in round numbers at Rs. 13,000 for the current year and Rs. 14,000 for 1885-86.

5. *Land Revenue Refunds.*—The actuals of 1883-84 under this head were abnormally large owing to heavy refunds (of over Rs. 1,30,000) made in Godávari on account of water-tax erroneously collected. In the two preceding years also the refunds were large owing to adjustments to the credit of Land-cess and Jungle Conser-

vancy Fund by debit to refunds under Land Revenue. The sanctioned estimate for the current year is Rs. 1,00,000 against which the probable charges are estimated at Rs. 1,40,000. The increase is due partly to the refund to the Zemindarni of Nidadavól and Baharzalli estates of peishcush collected in excess of the amount fixed after settlement of compensation, and partly to the fact that in some districts beriz deductions, (*i.e.*, deductions from the demand) usually made in favor of religious institutions had been omitted and the mistake had to be corrected by debit to Land Revenue Refunds. For 1885-86, the Collectors' estimates amount to Rs. 1,18,500 which will be adopted in round numbers at Rs. 1,20,000. Following the division in which the Land Revenue Receipts are apportioned between Imperial and Provincial, Rs. 85,500 will be debited to the former, and the remainder, Rs. 34,500, to the latter.

6. *Stamp Refunds.*—The revised estimate for the current year amounts to Rs. 78,000 against Rs. 67,000, the sanctioned estimate, and Rs. 65,500, the average of the past five years' actuals. The increase is due to the refund in cash of the value of Court-fee impressed stamps not required for immediate use—*vide* Resolution of the Government of India communicated in G.O., dated 6th March 1884, No. 308, Revenue Department. For 1885-86 the Collectors estimate the refunds at Rs. 72,100. The Board will adopt the revised estimate (Rs. 78,000) for that year also.

7. *Excise Refunds.*—The actuals of 1882-83 amounted to Rs. 4,400. Those of 1883-84 were swelled by the refund of Rs. 93,000 to Saravanamuthu Pillai on account of his losses in the Abkári contract for Madura and Tinnevelly—*vide* Board's Proceedings, dated 17th May 1883, No. 1371. The Board would repeat the sanctioned amount (Rs. 5,000) both for the current and ensuing years.

—	Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.
Salt	1,000	..	1,000
Customs	14,000	..	14,000
Land Revenue	85,500	34,500	1,20,000
Stamps	39,000	39,000	78,000
Excise	2,500	2,500	5,000
License Tax	3,500	3,500	7,000
Total ..	1,45,500	79,500	2,25,000

8. *License Tax Refunds.*—The provision made by Collectors under this head for the current year is Rs. 800 less than the sanctioned amount (Rs. 7,000). The latter sum will be adopted both for 1884-85 and for 1885-86. The last three items noted above are divided equally between Imperial and Provincial.

9. *Total Refunds.*—The total estimate under refunds for 1885-86 as revised by the Board amounts to Rs, 2,25,000 as noted in the margin.

	Rs.
Actuals of 1879-80	13,700
Do. of 1880-81	11,000
Do. of 1881-82	8,800
Do. of 1882-83	2,400
Do. of 1883-84	900
Total	37,800
Average	7,560

10. *Drawbacks — Imperial.* — The amount estimated by Collectors under this head is the same as the sanctioned grant for the current year, viz., Rs. 5,000, and will be accepted.

Actuals of 1879-80	Imperial	.. ..	1,94,200
Do. of 1880-81	Imperial	.. ..	3,14,100
Do. of 1881-82	Imperial	.. ..	3,69,000
Do. of 1882-83	Imperial	.. 2,18,800	
	Provincial	.. 96,600	3,15,400
Do. of 1883-84	Imperial	.. 3,29,300	
	Provincial	.. 1,75,500	5,04,800
Total		..	16,97,500
Average		..	3,39,500

11. *Total Refunds and Drawbacks.*—The total estimate under refunds and drawbacks thus amounts to Rs. 2,30,000, against Rs. 2,05,000, the sanctioned estimate for the current year, and Rs. 3,39,500, the average of the past five years' actuals.

Sanctioned Estimate for 1884-85.	Imperial	.. 1,36,500	
	Provincial	.. 68,500	2,05,000
Revised Estimate for 1884-85.	Imperial	.. 1,64,700	
	Provincial	.. 85,300	2,50,000
Collectors' Estimates for 1885-86		.. ..	2,17,920
Board's Estimate for 1885-86.	Imperial	.. 1,50,500	
	Provincial	.. 79,500	2,30,000

12. *Land Revenue—Provincial.*—The charges under this head are divided into (1) Salaries of Officers, Establishment and Contingencies; and (2) Miscellaneous charges.

13. *Salaries of Collectors, Sub-Collectors and Head Assistant Collectors.*—The sanctioned scale is noted in the margin; excluding deductions on account of the Civil Service Annuity Fund, its cost amounts to Rs. 9,65,542, which almost exactly corresponds with the average of the actuals of five years ending 1883-84. Rs. 9,60,000 will accordingly be adopted in round numbers as the Budget Estimate of 1885-86 as against Rs. 9,62,526 estimated by Collectors and Rs. 9,50,000, the sanctioned and revised estimates for the current year.

	Per Annum. Rs.
Three First-grade Collectors, at Rs. 2,500 each per mensem	90,000
Sixteen Second-grade Collectors, at Rs. 2,333-5-4 each per mensem	4,48,000
One Collector of Nilgiris at Rs. 2,000 per mensem—G.O., dated 18th January 1882, No. 97, Judicial Department	24,000
One Third-grade Collector at Rs. 1,800 per mensem—G.O., dated 15th March 1883, No. 560, Public	21,600
One-third salary of the Collector of Sea Customs, Madras, debitable to Land Revenue—G.O., dated 19th June 1882, No. 637, Revenue Department ..	9,333
Fifteen Sub-Collectors, at Rs. 1,166-10-8 each per mensem	2,10,000
Twenty Head Assistant Collectors, at Rs. 768-5-4 each per mensem ..	1,84,400
One Special Assistant to the Collector of Malabar, at Rs. 768-5-4 per mensem.	9,220
One Special Assistant to the Collector of Godávari at Rs. 768-5-4 per mensem—G.O., dated 20th July 1883, No. 1903, Judicial Department ..	9,220
Total ..	10,05,773
Deduct subscription on account of Civil Service Annuity Fund	40,231
Remainder ..	9,65,542

	Rs.	
Actuals of 1879-80	9,41,200	Imperial.
Do. of 1880-81	9,60,600	Imperial.
Do. of 1881-82	9,34,400	Imperial.
Do. of 1882-83	10,17,400	
Do. of 1883-84	9,74,600	
Total ..	48,28,200	
Average ..	9,65,640	

14. *Assistant Collectors.*—The amount estimated by Collectors under this head, exclusive of subscriptions to the Civil Service Annuity Fund, is Rs. 1,52,086. In their budget for 1884-85, the Board provided Rs. 1,50,000 for the salary of Assistant Collectors, but the amount was reduced by the Local Government to Rs. 1,00,000 (*vide* G.O., dated 21st February 1884, No. 251, Revenue Department) and by the Government of India to Rs. 87,000. Assuming that one passed Assistant will be required for each district, except Madras, a provision of Rs. 1,35,000 will have to be made, but as the full number of passed Assistants is not always available, and considering also that the actuals of 1883-84, including the cost of Temporary Deputy Collectors entertained to supply the deficiency in the number of Assistants, amounted to only Rs. 1,08,800, the Board will provide Rs. 1,20,000 both for the current and ensuing years.

	Rs.	
Actuals of 1879-80	1,09,400	Imperial.
Do. of 1880-81	1,11,000	Imperial.
Do. of 1881-82	76,100	Imperial.
Do. of 1882-83	75,200	
Do. of 1883-84	1,08,800	
Total ..	4,80,500	
Average ..	96,100	
Sanctioned Estimate for 1884-85 ..	87,000	
Revised do. for 1884-85 ..	1,20,000	
Collectors' do. for 1885-86 ..	1,52,086	
Board's do. for 1885-86 ..	1,20,000	

	Per Annum. Rs.
One First-class Deputy Collector on Rs. 700 per mensem	8,400
Four Second-class Deputy Collectors on Rs. 600 each per mensem	28,800
Eight Third-class Deputy Collectors on Rs. 500 each per mensem	48,000
Fifteen Fourth-class Deputy Collectors on Rs. 400 each per mensem	72,000
Ten Fifth-class Deputy Collectors on Rs. 300 each per mensem	36,000
Eight Sixth-class Deputy Collectors on Rs. 250 each per mensem, including the Deputy Collector for Cochin, sanctioned in G.Os., dated 15th January and 3rd July 1884, Nos. 62-A and 1479, Financial Department	24,000
Local allowance to the Deputy Collector of Wynaad at Rs. 150 per mensem	1,800
Total ..	2,19,000
Add two Fourth-class and two Fifth-class Deputy Collectors costing Rs. 1,400 per mensem not yet filled up	16,800
Grand Total ..	2,35,800

15. *Uncovenanted Deputy Collectors.*—The Collectors' estimates amount to Rs. 2,30,400. The sanctioned scale, including the salary of the Deputy Collector for Cochin and the local allowance to the Deputy Collector of Wynaad, but exclusive of the cost of the four Deputy Collectors' appointments not yet filled up, amounts to Rs. 2,19,000, which will be adopted as the revised estimate for the current year against Rs. 2,10,800, the sanctioned grant, and Rs. 2,06,700, the actuals of 1883-84. For 1885-86, the Board will provide for the full sanctioned scale including the four appointments held

		RS.	
Actuals of 1879-80		2,17,700	Imperial.
Do. of 1880-81		2,03,400	
Do. of 1881-82		2,11,000	
Do. of 1882-83		2,28,500	
Do. of 1883-84		2,06,700	
	Total ..	10,67,300	
	Average ..	2,13,460	
Sanctioned Estimate for 1884-85 ..		2,10,800	
Revised do. for 1884-85 ..		2,19,000	
Collectors' do. for 1885-86 ..		2,30,400	
Board's do. for 1885-86 ..		2,35,800	
Actuals of 1879-80		6,81,200	Imperial.
Do. of 1880-81		6,76,900	
Do. of 1881-82		6,80,400	
Do. of 1882-83		7,09,000	
Do. of 1883-84		7,21,400	
	Total ..	34,68,900	
	Average ..	6,93,780	
Sanctioned Estimate for 1884-85 ..		7,21,000	
Revised do. for 1884-85 ..		7,24,000	
Collectors' do. for 1885-86 ..		7,28,114	
Board's do. for 1885-86 ..		7,24,000	

Items.	Collectors' Estimate for 1885-86.	Sanctioned scale now existing.	Revised scale now before Government.
	RS.	RS.	RS.
1. Collectors' Establishment	5,61,260	5,57,712	5,64,936
2. Sub-Collectors' Establishment	76,678	76,656	62,220
3. Head Assistant Collectors' Establishment	45,056	46,320	64,656
4. Deputy Collectors' Establishment ..	45,120	43,920	64,152
Total ..	7,28,114	7,24,608	7,55,964

Details for Districts.

—	Sanctioned scale now existing.	Revised scale now before Government.
	RS.	RS.
1. Ganjam	33,300	34,896
2. Vizagapatam	33,732	34,488
3. Godávari	36,528	36,972
4. Kistna	36,984	38,628
5. Nellore	36,936	37,740
6. Cuddapah	36,264	37,068
7. Anantapur	31,068	32,604
8. Bellary	28,956	30,492
9. Kurnool	32,628	35,424
10. Madras	10,884	12,156
11. Chingleput	34,560	34,068
12. North Arcot	36,264	38,928
13. South Arcot	36,864	37,968
14. Tanjore	39,804	42,036
15. Trichinopoly	30,708	32,304
16. Madura	36,600	37,224
17. Tinnevelly	36,864	37,488
18. Coimbatore	36,264	37,128
19. Nilgiris	12,984	15,828
20. Salem	36,264	37,368
21. South Canara	28,596	30,192
22. Malabar	41,556	44,964
Total ..	7,24,608	7,55,964
Add amount of reduction in the grade of Huzur and Sub-division Sheristadars not likely to accrue till vacancies occur in those grades		21,300
Total ..		7,77,264

in reserve, viz., Rs. 2,35,800. If any temporary Deputy Collectors are needed owing to the paucity of Covenanted Assistants, their cost can be met from the provision for Assistant Collectors.

16. *Huzur Establishments.* — The amount provided by Collectors under this head is Rs. 7,28,114 against Rs. 7,21,000, the sanctioned estimate for the current year, and Rs. 7,21,400, the actuals of 1883-84. In his estimate for the ensuing year, the Collector of Nílgiris has included the cost of the additional establishment temporarily sanctioned pending the introduction of Mr. Garstin's scheme. This has been transferred in this office to the head temporary establishment. Including the amounts recently sanctioned in G.Os., dated 15th and 22nd June 1883, Nos. 2444 and 772, Revenue Department, 27th August 1883, No. 1040, Revenue Department, 1st September 1883, No. 1069, Revenue Department, 15th and 22nd January 1884, Nos. 62-A and 118, Revenue Department, and Rs. 1,956, being the cost of the Godávari Special Assistant's establishment transferred to the head permanent, but excluding Rs. 600 on account of reductions carried out in the Account and Treasury Establishments of Anantapur (*vide* G.O., dated 28th July 1884, No. 1715, Financial Department), the cost of the sanctioned scale amounts to Rs. 7,24,608 as noted in the margin, and as the whole of this amount will be required for expenditure, the Board will adopt Rs. 7,24,000 in round numbers both for the revised estimate for the current year and the budget estimate for 1885-86. This is exclusive of the additional cost (about Rs. 53,000) involved in the revision of Revenue Establishments now before Government—G.O., dated 5th September 1884, No. 991, Revenue Department.

P. W. D.

Govt. of {1884} Madras.

REVENUE.

Issued

Recd. *Encl.*

G.O., 25th November 1884, No. 1298.

NOVEMBER.

Budget of Revenue charges

for 1885-86, reviewed.

be entered. The average actuals are only Rs. 2,720. The budget grant for service postage will be fixed at Rs. 1,00,000. With these corrections the revised estimate under *Land Revenue, Miscellaneous*, will be Rs. 3,16,000 and the budget Rs. 2,70,000. The total of the revised estimate for 1884-85 and the budget estimate for 1885-86 will be Rs. 35,33,000 * and Rs. 34,94,000 * respectively. If the revised scheme of Revenue establishments be sanctioned by the Government of India, an additional allotment can be applied for.

Items.	Revised Estimate for 1884-85.	Estimate for 1885-86.
	Rs.	Rs.
*1. Salaries of Collectors, Sub-Collectors and Head Assistant Collectors	9,50,000	9,60,000
2. Salaries of Assistant Collectors	1,00,000	1,00,000
3. Do. of Deputy Collectors	2,19,000	2,19,000
4. Huzur Establishments	7,24,000	7,24,000
5. Taluk do.	14,74,000	14,74,000
6. Medical Subordinates	39,500	40,000
7. Temporary Establishments	39,000	37,000
8. Travelling and Tentage Allowances	2,80,000	2,80,000
9. Office Contingencies	1,55,000	1,55,000
Total ..	39,80,500	39,89,000
Deduct charges on account of salaries, &c., in Madras where there is no magisterial work	43,000	45,000
Remainder ..	39,37,500	39,44,000
Deduct one-fifth debitable to Law and Justice ..	7,87,500	7,89,000
Remainder ..	31,50,000	31,55,000
Add Madras charges	43,000	45,000
,, one-fifth of Agency charges	12,000	12,000
,, Land Revenue, Miscellaneous	3,16,000	2,70,000
,, Fishery charges	12,000	12,000
Total ..	35,33,000	34,94,000

5. *Salt.*—The reduction in the estimates is due to extension of the excise system, under which charges hitherto incurred by Government will be borne by salt manufacturers. The estimates are accepted.

6. *Stamps.*—The increase in the revised estimate is due to provision having been made (1) for the pay and allowance of the officer who acted as Superintendent of Stamps while the permanent incumbent was on privilege leave and special duty, and (2) for the cost of paper on which stamps for copies are impressed, which under present orders is debited to this head. The estimates under this head are accepted.

7. *Excise.*—The increase in the revised estimate is due to the provision made for the additional pay sanctioned to the Commissioner of Salt and Abkári Revenue and the establishments entertained for the supervision of distilleries, &c., sanctioned in G.O., dated 23rd August 1884, No. 963, and G.O., dated 7th October 1884, No. 4401-A. The cost of the distillery establishments will be met by payments made by the distillers, but the Board have rightly included the amount in the budget estimate. The estimate for 1885-86 provides for the additional preventive establishments, which, it is estimated, will be required for the protection of the abkári revenue under the arrangement recently introduced, as explained in letter to the Government of India, dated 15th September 1884, No. 1038, Revenue Department. But the entry of the cost of these unsanctioned charges in the budget is opposed to rule, and the items must, therefore, be struck out. The total provision under Excise will be in the revised estimate Rs. 2,34,000 and in the budget Rs. 2,55,000, as shown in the margin.

	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
	Rs	Rs.
Increase to the pay of the Commissioner	3,500	6,000
Salary of Assistant Inspectors	16,000	30,000
Temporary establishment in Central Office	2,900	5,800
Contingencies	1,600	3,200
District charges	2,10,000	2,10,000
Total ...	2,34,000	2,55,000

8. The estimates under the other heads do not call for particular notice.

9. The shares of the charges estimated under the several heads debitable to Imperial and Provincial Funds respectively are shown below :—

Heads.	Revised Estimate, 1884-85.			Estimate for 1885-86.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Refunds and Drawbacks	1,61,700	82,300	2,44,000	1,30,000	70,000	2,00,000
2. Land Revenue	..	35,33,000	35,33,000	..	34,94,000	34,94,000
3. Salt	17,80,000	..	17,80,000	17,20,000	..	17,20,000
4. Stamps	85,000	85,000	1,70,000	80,000	80,000	1,60,000
5. Excise	1,17,000	1,17,000	2,34,000	1,27,500	1,27,500	2,55,000
6. Customs—Sea	..	1,65,000	1,65,000	..	1,60,000	1,60,000
Do. Land	..	10,000	10,000	..	10,000	10,000
7. Assessed Taxes	4,500	4,500	9,000	4,500	4,500	9,000
8. Registration of Trade, Minor Department ..	..	27,500	27,500	..	28,500	28,500
9. Remittance of Treasure, Miscellaneous ..	20,000	..	20,000	20,000	..	20,000
10. Administration	..	2,60,000	2,60,000	..	2,60,000	2,60,000

10. The Inspector-General of Police estimates the cost of Land Customs Police at Rs. 26,294 for 1884-85 and Rs. 26,914 for 1885-86. The estimates are accepted.

11. The estimates under the heads dealt with by the Board in paragraphs 56, 58, 59, 61—63, 65—70, 72—78 and 80—87 will be considered in the Financial Department. With reference to paragraph 89, the Government in the Revenue Department accept the Board's recommendation that an allotment of Rs. 4,00,000 should be made in the Public Works budget on account of repairs to minor irrigation works to be executed under the supervision of Collectors.

12. With reference to paragraphs 90 and 91 the Accountant-General will provide in his budget for a grant, on account of advances under the Land Improvement Act, of Rs. 3,00,000, being one lakh more than the sum usually allotted to this Presidency, the increase being required on account of special operations for the grant of advances for wells under the new system about to be introduced, and will enter Rs. 15,000 for service of processes in the Revenue Courts under the head " Law and Justice."

(True Extract.)

(Signed) H. E. STOKES,
Secretary to Government.

To the Accountant-General, with budget statement.
„ the Financial Department, with list of public works in charge of Civil officers.
„ the Board of Revenue, with list of petty construction and repair works.
„ the Public Works Department.
„ the Judicial Department.
„ the Inspector-General of Police.

Exd. W. H. French.

80 Copies.

P. W. D.

Govt. of {1884} Madras.

REVENUE.

No: 3031. Rdg 16 Dec 84

Communicated to the Chief Engineer for Irrigation, with reference to para 11. latter portion.

(Signed)

Issued

Recd. Encl.

G.O., 25th November 1884, No. 1298.

No: 3031. Rdg 16 Dec 84

NOVEMBER.

100 W

C. E. for Irrign

Budget of Revenue charges for 1885-86, reviewed.

With Order

after settlement of compensation for lands taken up for public works; (2) for refunds on account of allowances paid by beriz deductions to religious institutions, which by a mistake had not been deducted from the land-revenue demand in some districts, and (3) for refunds of unused court-fees stamps in cash allowed under G.O., dated 6th March 1884, No. 308. The Government accept the Board's revised estimate of land-revenue refunds, but see no reason to raise the budget grant under this head above the sanctioned estimate for the current year, nor do they think it necessary to provide Rs. 78,000 under Stamp refunds in the revised and budget estimates. Taking the latter at Rs. 72,000 as estimated by Collectors, the provision under "Refunds and Drawbacks" for 1884-85 will be Rs. 2,44,000, and for 1885-86 Rs. 2,00,000 in round numbers.

Refunds and Drawbacks—	Revised Estimate for 1884-85. RS.	Estimate for 1885-86. RS.
Land Revenue	1,40,000	96,000
Salt	1,000	1,000
Customs and Drawbacks.	19,000	19,000
Stamp	72,000	72,000
Excise	5,000	5,000
License-tax	7,000	7,000
Total ...	2,44,000	2,00,000

4. *Land Revenue.*—The Board's revised estimate is Rs. 1,04,500 in excess of the estimate sanctioned by the Government of India. The estimate originally sanctioned in G.O., dated 15th November 1883, No. 1410, was Rs. 36,00,000, but on a requisition from the Financial Department to effect a saving of two lakhs of rupees, the provision made under the items "Assistant Collectors," "Deputy Collectors," "Temporary Establishments," "Purchase of land" and "Establishments for the service of Revenue Processes," was reduced in G.O., 21st February 1884, No. 251. It was, however, intimated that an additional allotment would be sanctioned if found necessary in the course of the year. The necessity for such allotment has not been shown, but the estimate has been raised very nearly to the original figure. The Board's figures are accepted under the head *Salaries of Collectors*, &c., (paragraph 13), but the calculation under *Assistant Collectors* (including temporary Deputy Collectors—paragraph 14) is based on a wrong assumption. The Temporary Deputy Collectors cost only Rs. 250 each per mensem, and there are always four or five districts in which there is neither a passed Assistant nor a temporary Deputy Collector. The sum of Rs. 1,00,000 in both estimates will suffice for *Assistant Collectors*. Under *Deputy Collectors* (paragraph 15) the provision for two additional fourth-class and two fifth-class Deputies in the estimate for 1885-86 is entirely unnecessary. The Board's estimate of Rs. 2,35,800 may, therefore, be reduced by Rs. 16,800 or to Rs. 2,19,000. The estimates under *Huzur* and *Taluk Establishments* are accepted, though, with reference to actuals, the former appears high (paragraphs 16 and 17). The grant for *Medical Establishments* (paragraph 18) will be fixed at Rs. 40,000, which is in excess both of actuals and of Collectors' estimates. Under *Temporary Establishment* (paragraph 19), item (*a*) will be struck out as regards the Godávari district; item (*b*) will be removed, as the Government have declared that in future sanction for establishments for arranging records will be refused; Rs. 16,000 will suffice under item (*d*); item (*g*) will be reduced to Rs. 1,000; and fresh sanction should be applied for for the continuance of items (*j*), (*l*), (*m*). The Board's total is thus reduced to Rs. 31,262; and adding Rs. 6,000 nearly for reserve for unforeseen charges, the total provision for 1885-86 will be fixed at Rs. 37,000, which is considerably in excess of average actuals. The revised estimate will be Rs. 39,000. Under *Travelling Allowances* (paragraph 21), Rs. 2,80,000 in revised and budget estimates will, with reference to actuals, be sufficient provision, as will also Rs. 1,55,000 under *Office Contingencies* (paragraph 22). Under *Land Revenue, Miscellaneous* (paragraph 25), the expenditure for process establishments has, in the opinion of Government, been fixed too high. If the changes and reductions are carried out to the extent which Government contemplate in G.O., dated 21st June 1884, No. 779, the ultimate charges under this head, including process gumastas, should not exceed Rs. 60,000, which sum will be entered in the budget for 1885-86. In the revised estimate Rs. 1,00,000 should be ample. The Board have entered Rs. 23,000 and Rs. 25,000 under "Cost of land bought in." Their opinion as to the current year is accepted, but for 1885-86 Rs. 15,000 will

89. *Maintenance and up-keep of Minor Irrigation Works.*—The expenditure estimated by Collectors amounts to Rs. 4,92,750, against Rs. 3,20,800, the actuals of 1883-84, and Rs. 3,70,000, the allotment for the current year, as detailed below:—

Districts.	Actuals of 1883-84.	Allotment for 1884-85.	Collectors' Estimate for 1885-86.
	RS.	RS.	RS.
1. Ganjam	20,600	17,000	25,000
2. Vizagapatam	2,500	4,000	5,140
3. Godávari	18,800	10,000	20,000
4. Kistna	6,900	7,000	25,128
5. Nellore	22,400	19,000	32,369
6. Cuddapah	23,900	44,000	80,775
7. Anantapur	10,000	10,500	15,847
8. Bellary	6,500	7,000	9,147
9. Kurnool	3,300	5,000	5,000
10. Chingleput	33,000	26,000	30,000
11. North Arcot	33,900	55,000	55,700
12. South Arcot	41,300	40,000	54,106
13. Tanjore	15,500	12,000	20,000
14. Trichinopoly	9,500	7,000	9,278
15. Madura	19,100	18,000	23,260
16. Tinnevelly	24,200	17,000	30,000
17. Coimbatore	4,300	5,000	7,000
18. Salem	24,000	20,000	45,000
19. Reserve	1,100	46,500	..
Total ...	3,20,800	3,70,000	4,92,750

Detailed lists of works have been received through the Chief Engineer for Irrigation only from Vizagapatam, Kistna, Cuddapah, Anantapur, Bellary, Kurnool, North Arcot, Madura, Tinnevelly, Coimbatore and Salem; some of them require revision with reference to the Chief Engineer's remarks. In the absence of complete information on the subject, the Board would fix Rs. 4,00,000 for allotment in 1885-86, or about Rs. 30,000 more than the grant for the current year. Collectors have now been provided with sufficient establishments for the supervision of repairs to minor irrigation works, and would, without difficulty, be able to expend a larger amount than that recommended above. In the current year, the Board have been compelled to reject several applications for additional allotments owing to want of funds.

Districts.	Collectors' Estimates.	Board's Estimate.
	RS.	RS.
Ganjam	2,000	2,000
Vizagapatam	2,000	2,000
Godávari	2,000	2,000
Kistna	2,000	2,000
Nellore	2,000	2,000
Cuddapah	5,500	5,500
Anantapur	5,000	5,000
Bellary	2,000	2,000
Kurnool	2,000	2,000
Chingleput	3,000	3,000
North Arcot	2,000	2,000
South Arcot	2,000	2,000
Tanjore	3,000	3,000
Trichinopoly	2,000	2,000
Madura	10,000	10,000
Tinnevelly	2,000	2,000
Coimbatore	10,000	10,000
Salem	2,000	2,000
South Canara	2,000	2,000
Malabar	2,000	2,000
Reserve ..	..	1,35,500
Total ..	64,500	200,000

90. *Advances under the Land Improvement Act.*—Collectors of the districts noted in the margin provide Rs. 64,500 under this head. The Board will, however, repeat Rs. 2,00,000 which is the amount allotted to this Presidency by the Government of India. The distribution is noted in the margin.

	Rs.
Ganjam	432
Vizagapatam	1,600
Chingleput	300
North Arcot	216
Tanjore	926
Trichinopoly	800
Madura	1,800
Tinnevelly	2,736
Coimbatore	100
Salem	300
South Canara	2,640
Total ..	11,850

91. *Law and Justice.*—The only districts in which provision is made for the salary of the establishments employed for the service of processes in Revenue Courts are those noted in the margin. The Board think that Rs. 15,000 may be provided, against Rs. 11,850 entered by Collectors, and request that the Accountant-General may be instructed to enter the amount in his budget for 1885-86.

92. A schedule of books, stores, &c., required for 1885-86, is given below in the form prescribed by the Accountant-General in paragraph 2 of his letter recorded in G.O., dated 5th August 1880, No. 1520, Financial Department:—

Items.	Actuals of 1883-84.	Estimate for 1884-85.	Estimate for 1885-86.
	Rs.	Rs.	Rs.
1. Stores, &c., still to be obtained through the Secretary of State for India	..	...	...
2. Stores, &c., to be procured independently of the India Office in Europe or America	...	...	...
3. Stores, &c., to be purchased in India, and stores, &c., to be procured from other departments, value whereof has to be debited to the receiving department by book adjustment:—			
Imperial Head.			
Salt	8,000	11,500	9,000
Divided Heads.			
Stamps	...	4,000	..
Excise on Spirits and Drugs	...	800	600
Provincial.			
Land Revenue	10,000	6,000	5,000
Customs	...	600	600
Administration, Board of Revenue	...	400	400
District Press	17,000	14,500	17,000
Total ..	35,000	37,800	32,600

(True Extract.)

(Signed) E. GIBSON,
Secretary.

To the Secretary to Government, Revenue Department,
with list of salt petty construction and repair works
in original to be returned, and list of public works
in charge of Civil officers, and one budget statement.

Copy to all Collectors.
" to the Accountant-General.
" " Commissioner of Salt and Abkári Revenue.
" " Superintendent of Stamps.
" " Surgeon-General with the Government of Madras.
" " Postmaster-General.

Read—also the following paper:—

IMPERIAL SERVICES.

F.—Estimates, Madras Civil Services, for the year ending 31st March 1886.

Number.			Madras Police.	Actuals.	Estimates.		Remarks.
1883-84.	1884-85.	1885-86.		1883-84.	1884-85.	1885-86.	
			Land Customs Guard.	Rs.	Rs.	Rs.	
2	2	2	Inspectors, Rs. 60	1,425	1,440	1,440	
6	6	6	Head Constables, Higher Grade, Rs. 20 and 25 ..	1,440	1,440	1,440	Increase in estimate for 1885-86 is due to the additions sanctioned in G.O., No. 1558, Mis., dated 14th July 1884, Financial Department.
18	19	20	Head Constables, Lower Grade, Rs. 12 and 15 ..	2,833	2,952	3,096	
192	199	204	Constables, Rs. 6½ to 8 ..	16,659	17,076	17,466	
..	..	..	Clothing	2,160	2,240	2,300	
..	..	..	Contingencies	1,118	1,146	1,172	
218	226	232	Total ..	25,635	26,294	26,914	

No. 5236.

Forwarded to the Secretary to Government, Revenue Department, Ootacamund.

MADRAS, (Signed) T. K. GUTHRIE, Lieut.-Colonel,
16th September 1884. Acting Inspector-General of Police.

ORDER—dated 25th November 1884, No. 1298, Revenue.

Revenue.
General.

With their Proceedings read above the Board of Revenue submit their revised estimate of charges for 1884-85 and the budget estimate for 1885-86.

2. The subjoined statement shows the estimates proposed under the several heads within the control of the Revenue Department compared with the actuals of 1883-84, and the sanctioned estimate of the current year:—

—	Actuals of 1883-84.	Sanctioned Estimate, 1884-85.	Revised Estimate, 1884-85.	Estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
1. Refunds and Drawbacks	5,05,000	2,05,000	2,50,000	2,30,000
2. Land Revenue	35,32,000	34,75,500	35,80,000	36,00,000
3. Salt	16,07,000	19,00,000	17,80,000	17,20,000
4. Stamps	1,49,000	1,58,000	1,70,000	1,60,000
5. Excise	1,99,000	2,10,000	2,40,000	3,14,000
6. Customs, Sea	1,55,000	1,68,500	1,65,000	1,60,000
Do. Land	10,000	11,500	10,000	10,000
7. Assessed Taxes	7,000	8,000	9,000	9,000
8. Registration of Trade, Minor Department.	25,000	25,500	27,500	28,500
9. Remittance of Treasure, Miscellaneous ..	19,000	30,000	20,000	20,000
10. Administration	2,50,000	2,60,000	2,60,000	2,60,000

The estimates are passed with the following modifications.

3. *Refunds and Drawbacks.*—The increase in the revised estimate as compared with the sanctioned estimate is stated to be due to provision having been made for (1) the refund under G.O., dated 12th December 1883, No. 1554, to the Zemindarni of Nidadavól and Baharzalli estates of peshkash collected in excess of the proper amount fixed

after settlement of compensation for lands taken up for public works; (2) for refunds on account of allowances paid by beriz deductions to religious institutions, which by a mistake had not been deducted from the land-revenue demand in some districts, and (3) for refunds of unused court-fees stamps in cash allowed under G.O., dated 6th March 1884, No. 308. The Government accept the Board's revised estimate of land-revenue refunds, but see no reason to raise the budget grant under this head above the sanctioned estimate for the current year, nor do they think it necessary to provide Rs. 78,000 under Stamp refunds in the revised and budget estimates. Taking the latter at Rs. 72,000 as estimated by Collectors, the provision under "Refunds and Drawbacks" for 1884-85 will be Rs. 2,44,000, and for 1885-86 Rs. 2,00,000 in round numbers.

	Revised Estimate for 1884-85.	Estimate for 1885-86.
Refunds and Drawbacks—	RS.	RS.
Land Revenue	1,40,000	96,000
Salt	1,000	1,000
Customs and Drawbacks.	19,000	19,000
Stamp	72,000	72,000
Excise	5,000	5,000
License-tax	7,000	7,000
Total ...	2,44,000	2,00,000

4. *Land Revenue.*—The Board's revised estimate is Rs. 1,04,500 in excess of the estimate sanctioned by the Government of India. The estimate originally sanctioned in G.O., dated 15th November 1883, No. 1410, was Rs. 36,00,000, but on a requisition from the Financial Department to effect a saving of two lakhs of rupees, the provision made under the items "Assistant Collectors," "Deputy Collectors," "Temporary Establishments," "Purchase of land" and "Establishments for the service of Revenue Processes," was reduced in G.O., 21st February 1884, No. 251. It was, however, intimated that an additional allotment would be sanctioned if found necessary in the course of the year. The necessity for such allotment has not been shown, but the estimate has been raised very nearly to the original figure. The Board's figures are accepted under the head *Salaries of Collectors*, &c., (paragraph 13), but the calculation under *Assistant Collectors* (including temporary Deputy Collectors—paragraph 14) is based on a wrong assumption. The Temporary Deputy Collectors cost only Rs. 250 each per mensem, and there are always four or five districts in which there is neither a passed Assistant nor a temporary Deputy Collector. The sum of Rs. 1,00,000 in both estimates will suffice for *Assistant Collectors*. Under *Deputy Collectors* (paragraph 15) the provision for two additional fourth-class and two fifth-class Deputies in the estimate for 1885-86 is entirely unnecessary. The Board's estimate of Rs. 2,35,800 may, therefore, be reduced by Rs. 16,800 or to Rs. 2,19,000. The estimates under *Huzur* and *Taluk Establishments* are accepted, though, with reference to actuals, the former appears high (paragraphs 16 and 17). The grant for *Medical Establishments* (paragraph 18) will be fixed at Rs. 40,000, which is in excess both of actuals and of Collectors' estimates. Under *Temporary Establishment* (paragraph 19), item (*a*) will be struck out as regards the Godávari district; item (*b*) will be removed, as the Government have declared that in future sanction for establishments for arranging records will be refused; Rs. 16,000 will suffice under item (*d*); item (*g*) will be reduced to Rs. 1,000; and fresh sanction should be applied for for the continuance of items (*j*), (*l*), (*m*). The Board's total is thus reduced to Rs. 31,262; and adding Rs. 6,000 nearly for reserve for unforeseen charges, the total provision for 1885-86 will be fixed at Rs. 37,000, which is considerably in excess of average actuals. The revised estimate will be Rs. 39,000. Under *Travelling Allowances* (paragraph 21), Rs. 2,80,000 in revised and budget estimates will, with reference to actuals, be sufficient provision, as will also Rs. 1,55,000 under *Office Contingencies* (paragraph 22). Under *Land Revenue, Miscellaneous* (paragraph 25), the expenditure for process establishments has, in the opinion of Government, been fixed too high. If the changes and reductions are carried out to the extent which Government contemplate in G.O., dated 21st June 1884, No. 779, the ultimate charges under this head, including process gumastas, should not exceed Rs. 60,000, which sum will be entered in the budget for 1885-86. In the revised estimate Rs. 1,00,000 should be ample. The Board have entered Rs. 23,000 and Rs. 25,000 under "Cost of land bought in." Their opinion as to the current year is accepted, but for 1885-86 Rs. 15,000 will

A.

Items.	Actuals on the Average of three Years ending 1883-84.	Actuals of 1883-84.			Sanctioned Estimate for 1884-85.			Revised Estimate for 1884-85.			Collectors' Estimates for 1885-86.	Board's Estimate for 1885-86.		
		Imperial	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.		Imperial.	Provincial.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Refunds and Drawbacks	3,96,000	3,29,000	76,000	5,05,000	1,36,500	68,500	2,05,000	1,64,700	85,300	2,50,000	2,18,000	1,50,500	79,500	2,30,000
5. Land Revenue	34,94,000	..	35,32,000	35,32,000	..	34 75,500	34,75,500	..	35,80,000	35,80,000	36,49,000	..	36,00,000	36,00,000
7. Salt	14,86,000	16,07,000	..	16,07,000	19,00,000	..	19,00,000	17,80,000	..	17,80,000	17,25,000	17,20,000	..	17,20,000
8. Stamps	1,45,000	74,500	74,500	1,49,000	79,000	..	79,000	..	85,000	85,000	1,60,000	80,000	80,000	1,60,000
9. Excise	1,94,000	99,500	99,500	1,99,000	1,05,000	1,05,000	2,10,000	85,000	1,20,000	2,05,000	2,85,000	1,57,000	1,57,000	3,14,000
11. Customs—														
Sea Customs	1,79,000	..	1,55,000	1,55,000	..	1,68,500	1,68,500	..	1,65,000	1,65,000	1,65,000	..	1,60,000	1,60,000
Land Customs	15,000	..	10,000	10,000	..	11,500	11,500	..	10,000	10,000	11,000	..	10,000	10,000
12. Assessed Taxes—License Tax ..	6,000	3,500	3,500	7,000	4,000	4,000	8,000	4,500	4,500	9,000	9,000	4,500	4,500	9,000
15. Post Office—District Post ..	1,06,000	..	1,07,000	1,07,000	..	1,06,000	1,06,000	..	1,13,000	1,13,000	1,15,000	..	1,14,000	1,14,000
18. Administration	2,50,000	..	2,50,000	2,50,000	..	2,60,000	2,60,000	..	2,60,000	2,60,000	2,60,000	..	2,60,000	2,60,000
25. Minor Departments—														
Public Exhibition	6,000	..	..	..	..	16,000	16,000	..	16,000	16,000	8,000	..	16,000	16,000
Birth and Death Registration	11,000	..	11,000	11,000	..	11,000	11,000	..	12,000	12,000	12,000	..	12,000	12,000
Trade Returns	25,000	..	25,000	25,000	..	25,500	25,500	..	27,500	27,500	30,000	..	28,500	28,500
Model Farms	..	..	..	..	..	..	..	..	..	..	2,000	..	..	..
Rain Gauges	91,000	..	1,19,000	1,19,000	..	1,12,000	1,12,000	..	98,000	98,000	1,04,000	..	1,00,000	1,00,000
30. Printing—District Press ..	24,000	19,000	..	19,000	30,000	..	30,000	20,000	..	20,000	19,000	20,000	..	20,000
31. Miscellaneous—														
Remitting Treasure	4,000	..	3,000	3,000	..	6,000	6,000	..	6,000	6,000	6,000	..	6,000	6,000
Maintenance and Burial of Paupers	25,000	..	25,000	25,000	..	25,000	25,000	..	25,000	25,000	25,000	..	25,000	25,000
Choultries, &c.	..	..	..	..	..	900	900	..	1,000	1,000	3,000	..	1,000	1,000
Cattle-disease Medicines	16,000	..	17,000	17,000	..	16,900	16,900	..	20,000	20,000	21,600	..	20,000	20,000
Stamping Weights, &c.	..	..	2,000	2,000	..	2,000	2,000	..	2,000	2,000	400	..	2,000	2,000
Agriculture and Trade														
Rewards for destroying wild Animals	5,000	..	82,000	82,000	..	53,000	53,000	..	1,00,000	1,00,000	1,10,000	..	1,00,000	1,00,000
Rents, Rates and Taxes	..	..	..	..	..	..	..	..	..	..	5,000	..	..	..
Miscellaneous	..	..	..	..	..	..	..	..	..	..	2,000	..	..	..
32. Famine Relief—Fire, Flood, &c., Charges	3,000	..	3,000	3,000	..	..	..	..	80,000	80,000	81,000	..	73,000	73,000
48. Civil Buildings—														
Land Revenue	60,000	..	61,000	61,000	..	83,700	83,700	80,000	11,500	11,500	16,000	..	15,600	15,600
Customs	7,000	..	6,000	6,000	..	11,400	11,400	11,500	1,500	1,500	1,000	..	1,400	1,400
Minor Departments	1,000	..	1,000	1,000	..	1,400	1,400	1,500	..	1,500		..	..	
Total ..	66,02,000	21,3500	47,62,500	68,95,000	22,54,500	46,43,300	68,97,800	21,74,200	48,25,800	70,00,000	70,45,000	21,32,000	48,68,000	70,00,000

	Rs.
Actuals of 1879-80	15,900
Do. of 1880-81	14,100
Do. of 1881-82	14,900
Do. of 1882-83	15,600
Do. of 1883-84	17,100
Total ..	77,600
Average ..	15,520
Sanctioned Estimate for 1884-85	16,900
Revised do. for 1884-85	20,000
Collectors' do. for 1885-86	20,611
Board's do. for 1885-86	20,000

In Kurnool and Malabar, the charges as estimated by the Collectors are in excess of the anticipated receipts. This is opposed to Standing Orders, and the estimates will accordingly be reduced so as to correspond with the receipts available. The estimates for the other districts have been adopted with slight alterations. The total will thus be Rs. 20,000.

78. *Miscellaneous—Cost of Books and Publications—Provincial.*—Charges for purchases intended as an encouragement to authors are alone debited to this head. No provision has been made by Collectors and none appears to be necessary.

79. *Miscellaneous—Rents, Rates and Taxes—Provincial.*—Under present arrangements, the charges on this account are required to be distributed amongst the different heads of service to which they appertain. The necessary provision having been made under the appropriate heads for the departments under the Board's control, separate provision under this head is unnecessary, and the amount (Rs. 4,885), which is provided only by the Collectors of Trichinopoly and Anantapur, will be struck out.

80. *Miscellaneous—Provincial.*—Under this head, Collectors of the districts noted in the margin provide Rs. 1,550. The necessity for the provision in Godávari, Bellary and South Canara is not explained. The amount entered in Ganjam is stated to be required for the conveyance of skins of wild animals destroyed, and that in Cuddapah for remuneration to persons employed for the examination of gosha pensioners. The provision in Anantapur is for clearing encamping grounds and for diet of wounded persons sent to hospitals for treatment; and in Malabar for the charges on account of diet of wounded persons, carriage and diet of lunatics and vagrants. The Board see no necessity to provide for these items in their budget. These amounts will accordingly be omitted.

	Rs.
Ganjam	100
Godávari	100
Cuddapah	100
Anantapur	100
Bellary	50
South Canara	1,000
Malabar	
Total ..	1,550

	Revised Estimate for 1884-85.	Estimate for 1885-86.
	Rs.	Rs.
Imperial	20,000	20,000
Provincial	1,54,000	1,54,000
Total ..	1,74,000	1,74,000

81. *Total Miscellaneous.*—The total estimate under Miscellaneous, as revised by the Board, thus amounts to Rs. 1,74,000 for each of the years 1884-85 and 1885-86.

Actuals of 1881-82	600
Do. of 1882-83	6,500
Do. of 1883-84	3,100
Total ..	10,200
Average ..	3,400
Sanctioned Estimate for 1884-85	..
Revised do. for 1884-85	2,000
Collectors' do. for 1885-86	2,180
Board's do. for 1885-86	2,000

82. *Famine Relief — Fire, Flood, Famine and Epidemic Charges—Provincial.*—The provision under this head is for ordinary flood and famine charges. Collectors estimate the requirements for 1885-86 at Rs. 2,180, against Rs. 3,100, the actuals of 1883-84. The Government of India have struck out the provision (Rs. 2,000) made by the Board for the current year. The Collectors' estimates will be accepted at Rs. 2,000 in round numbers.

83. *Civil Buildings—Public Works in charge of Civil Officers—Provincial.*—The Collectors' estimates under this head are detailed below in comparison with the

actuals of 1883-84 and the sanctioned and revised estimates for the current year :—

Items.	Actuals of 1883-84.	Estimate for 1884-85.		Estimate for 1885-86.	
		Sanctioned.	Revised.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.
1. Land Revenue	61,400	83,700	80,000	80,936	73,000
2. Customs	5,800	11,400	11,500	15,644	15,600
3. Minor Departments	900	1,400	1,500	1,352	1,400
Total ...	68,100	96,500	93,000	97,932	90,000

84. *Item No.* 1—*Land Revenue.*—The Collectors' estimates under this head for 1885-86 amount to Rs. 80,936 as shown below :—

Districts.	Actuals of 1883-84.	Sanctioned Estimate for 1884-85.	Collectors' Estimate for 1885-86.			Board's Estimate for 1885-86.
			Original Works.	Repairs.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	2,300	1,950	..	1,460	1,460	1,400
2. Vizagapatam	1,200	3,800	1,321	2,587	3,908	3,900
3. Godâvari	3,200	2,300	2,760	1,820	4,580	4,500
4. Kistna	6,500	8,000	2,088	3,627	5,715	5,500
5. Nellore	2,700	3,000	..	3,000	3,000	3,000
6. Cuddapah	2,100	5,500	500	1,323	1,823	1,800
7. Anantapur	2,200	5,100	..	3,000	3,000	2,800
9. Bellary	1,600	4,500	..	2,000	2,000	2,000
9. Kurnool	2,600	1,750	..	2,000	2,000	2,000
10. Madras	..	..	..	..	..	..
11. Chingleput	3,700	5,500	..	5,500	5,500	4,500
12. North Arcot	2,600	5,700	2,178	3,580	5,758	5,700
13. South Arcot	4,000	4,900	1,190	4,172	5,362	4,500
14. Tanjore	6,500	8,900	369	9,631	10,000	8,000
15. Trichinopoly	1,700	2,000	2,417	980	3,397	3,300
16. Madura	3,900	2,800	1,009	1,991	3,000	3,000
17. Tinnevelly	3,800	5,000	1,750	4,366	6,116	5,100
18. Coimbatore	2,700	4,000	..	2,500	2,500	2,500
19. Nilgiris	..	..	..	1,550	1,550	..
20. Salem	1,900	3,000	203	2,797	3,000	3,000
21. South Canara	2,300	2,400	290	1,787	2,077	2,000
22. Malabar	3,900	4,500	..	5,190	5,190	4,500
Total ..	61,400	83,700	16,075	64,861	80,936	73,000

The cost of constructing a new building for the Town Sub-Magistrate of Cocanada in Godávari (Rs. 1,450) exceeds Rs. 1,000; but the work does not apparently require professional supervision. The amount provided for it will accordingly be retained.

	RS.
Kistna—Annual repairs to civil buildings occasionally required	1,777
South Arcot—Annual repairs to civil buildings occasionally required	1,500
Tanjore—Lump allotment for future contingencies.	4,021
Madura—Unforeseen charges	547
Tinnevelly—Annual repairs to buildings	2,000
Malabar—Unforeseen works	810
Total ..	10,655

The Collectors of Kistna, South Arcot, Tanjore, Madura, Tinnevelly and Malabar provide lump sums for annual repairs and unforeseen charges in addition to the provision for certain specified works. Considering the actual expenditure in 1883-84, the provision made by them, viz., Rs. 10,655, appears excessive, and will accordingly be reduced to Rs. 5,600.

The Collectors of Anantapur and Chingleput have provided Rs. 3,000 and Rs. 5,500, respectively, but have not furnished the necessary particulars of works. The amounts will be reduced to Rs. 2,800 and Rs. 4,500, respectively, with reference to the actuals of 1883-84, which amounted to only Rs. 2,200 and Rs. 3,700. For the Nílgiris the Collector provides Rs. 1,550, and requests that the amount may be retained, as it is found more convenient to carry out petty repairs to office premises, &c., by the

Revenue Department. The Board regret that they are unable to comply with this request, as the necessary provision must be made in the Public Works Department Budget with reference to G.O., dated 27th October 1882, No. 2834-W. The net amount under Land Revenue will thus be reduced to Rs. 73,000 in round numbers.

85. *Item No.* 2—*Customs.*—The provision made by Collectors under this head is supported by complete lists of works and has been adopted in round numbers at Rs. 15,600 as detailed below :—

Districts.	Actuals of 1883-84.	Sanctioned Estimate for 1884-85.	Collectors' Estimate for 1885-86.			Board's Estimate for 1885-86.
			Original Works.	Repairs.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	100	250	..	800	800	800
2. Vizagapatam	100	100	..	100	100	100
3. Godâvari	500	1,000	400	600	1,000	1,000
4. Kistna	500	280	930	200	1,130	1,130
5. Nellore	..	500	..	500	500	500
6. Madras	..	..	..	..	..	..
7. South Arcot	2,900	4,000	6,894	2,995	9,889	9,860
8. Tanjore	600	3,900	179	614	793	790
9. Madura	..	200	..	100	100	100
10. Tinnevelly	..	30	..	104	104	100
11. South Canara	600	470	..	470	470	470
12. Malabar	500	670	..	758	758	750
Total ..	5,800	11,400	8,403	7,241	15,644	15,600

86. *Item No.* 3—*Minor Departments.*—The provision of Rs. 1,352 made by Collectors for the construction and repair of sheds for the accommodation of establishments for registering land trade will be adopted in round numbers at Rs. 1,400.

87. The total estimate under "Civil Buildings—Public Works in charge of Civil Officers," as revised by the Board, thus amounts to Rs. 90,000, against Rs. 96,500, the sanctioned estimate for the current year. A detailed list of works is herewith submitted to Government.

88. The estimated charges under all heads discussed in the foregoing paragraphs amounts to seventy lakhs, and compare as follows with the actuals of previous years and the sanctioned and revised estimates for the current year :—

A.

Items.	Actuals on the Average of three Years ending 1883-84.	Actuals of 1883-84.			Sanctioned Estimate for 1884-85.			Revised Estimate for 1884-85.			Collectors' Estimates for 1885-86.	Board's Estimate for 1885-86.		
		Imperial	Provincial.	Total.	Imperial.	Total.	Provincial.	Imperial.	Total.	Provincial.		Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Refunds and Drawbacks	3,96,000	3,29,000	1,76,000	5,05,000	1,36,500	5,05,000	68,500	1,64,700	2,50,000	85,300	2,18,000	1,50,500	79,500	2,30,000
6. Land Revenue	34,94,000	..	35,32,000	35,32,000	..	35,32,000	34 75,500	35,80,000	35,80,000	35,80,000	36,49,000	..	36,00,000	36,00,000
7. Salt	14,86,000	16,07,000	..	16,07,000	19,00,000	16,07,000	..	17,80,000	17,80,000	..	17,25,000	17,20,000	..	17,20,000
8. Stamps	1,45,000	74,500	74,500	1,49,000	79,000	1,49,000	79,000	85,000	1,70,000	85,000	1,66,000	80,000	80,000	1,60,000
9. Excise	1,94,000	99,500	99,500	1,99,000	1,05,000	1,99,000	1,05,000	1,20,000	2,40,000	1,20,000	2,85,000	1,57,000	1,57,000	3,14,000
11. Customs—														
Sea Customs	1,79,000	..	1,55,000	1,55,000	..	1,55,000	1,68,500	..	1,65,000	1,65,000	1,65,000	..	1,60,000	1,60,000
Land Customs	15,000	..	10,000	10,000	..	10,000	11,500	..	10,000	10,000	11,000	..	10,000	10,000
12. Assessed Taxes—License Tax ..	6,000	3,500	3,500	7,000	4,000	7,000	4,000	..	4,500	4,500	9,000	4,500	4,500	9,000
15. Post Office—District Post ..	1,06,000	..	1,07,000	1,07,000	..	1,07,000	1,06,000	..	1,13,000	1,13,000	1,15,000	1,14,007	1,14,007	1,14,000
18. Administration ..	2,56,000	..	2,50,000	2,50,000	..	2,50,000	2,60,000	..	2,60,000	2,60,000	2,60,000	2,60,000	2,60,000	2,60,000
26. Minor Departments—														
Public Exhibition	6,000	..	..	..	..	..	..	..	16,000	16,000	8,000	..	16,000	16,000
Birth and Death Registration ..	11,000	..	11,000	11,000	..	11,000	11,500	..	12,000	12,000	12,000	..	12,000	12,000
Trade Returns	25,000	..	25,000	25,000	..	25,000	25,500	..	27,500	27,500	30,000	..	28,500	28,500
Model Farms	..	..	..	..	..	..	..	..	..	..	2,000	..	..	..
Rain Gauges	..	..	..	..	..	..	..	..	500	500	600	..	500	500
30. Printing—District Press ..	91,000	..	1,19,000	1,19,000	..	1,19,000	1,12,000	1,12,000	98,000	98,000	1,04,000	..	1,00,000	1,00,000
31. Miscellaneous—														
Remitting Treasure ..	24,000	19,000	..	19,000	30,000	19,000	..	30,000	20,000	..	19,000	20,000	..	20,000
Maintenance and Burial of Paupers	4,000	..	3,000	3,000	..	3,000	6,000	..	6,000	6,000	6,000	..	6,000	6,000
Choultries, &c.	24,000	..	25,000	25,000	..	25,000	25,000	..	25,000	25,000	25,000	..	25,000	25,000
Cattle-disease Medicines ..	..	..	..	..	..	..	900	..	1,000	1,000	3,000	..	1,000	1,000
Stamping Weights, &c. ..	16,000	..	17,000	17,000	..	17,000	16,900	..	20,000	20,000	21,600	..	20,000	20,000
Agriculture and Trade ..	..	..	2,000	2,000	..	2,000	2,000	..	2,000	2,000	400	..	2,000	2,000
Rewards for destroying wild Animals	5 ,000	..	82,000	82,000	..	82,000	53,000	..	53,000	53,000	1,10,000	1,00,000	1,00,000	1,00,000
Rents, Rates and Taxes ..	..	..	..	..	..	..	..	..	..	..	5,000	..	..	..
Miscellaneous	..	..	..	..	..	..	..	..	..	..	2,000	..	..	..
32. Famine Relief—Fire, Flood, &c., Charges	3,000	..	3,000	3,000	..	3,000	..	..	2,000	2,000	2,000	..	2,000	2,000
48. Civil Buildings—														
Land Revenue	60,000	..	61,000	61,000	..	61,000	83,700	..	80,000	80,000	81,000	..	73,000	73,000
Customs	7,000	..	6,000	6,000	..	6,000	11,400	..	11,500	11,500	16,000	..	15,600	15,600
Minor Departments ..	1,000	..	1,000	1,000	..	1,000	1,400	..	1,500	1,500	1,000	..	1,400	1,400
Total ..	66,02,000	21,3500	47,62,500	68,95,000	22,54,500	46,43,300	68,97,800	21,74,200	48,25,800	70,00,000	70,45,000	21,32,000	48,68,000	70,00,000

will be adopted at Rs. 1,00,000 for each of the years 1884-85 and 1885-86—(*Vide* Board's Proceedings, dated 16th October 1884, No. 3578).

District.	Actuals of 1883-84.	Sanctioned Estimate for 1884-85.	Revised Estimate for 1884-85.		Budget Estimate for 1885-86.	
			Collectors'.	Board's.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	15,200	10,000	15,000	15,000	15,000	15,000
2. Vizagapatam	10,700	10,000	11,000	11,000	11,000	11,000
3. Godávari	8,600	6,000	18,000	15,000	18,000	15,000
4. Kistna	1,100	1,000	1,300	1,300	1,300	1,300
5. Nellore	400	600	500	500	600	500
6. Cuddapah	9,600	4,000	9,800	9,800	10,000	9,800
7. Anantapur	900	1,000	1,200	1,200	1,200	1,200
8. Bellary	700	500	800	800	800	800
9. Kurnool	1,500	1,000	1,500	1,500	1,500	1,500
10. Chingleput	400	200	400	400	400	400
11. North Arcot	2,900	4,000	4,000	4,000	4,000	4,000
12. South Arcot	1,600	1,000	2,000	2,000	2,000	2,000
13. Tanjore	..	..	..	..	..	..
14. Trichinopoly	200	200	200	200	250	200
15. Madura	200	200	200	200	200	200
16. Tinnevelly	400	400	600	600	600	600
17. Coimbatore	2,400	2,000	2,500	2,500	2,500	2,500
18. Nilgiris	1,100	1,400	1,500	1,300	1,500	1,300
19. Salem	6,300	1,500	25,000	13,500	20,000	13,500
20. South Canara	7,100	6,000	7,200	7,200	7,200	7,200
21. Malabar	10,600	2,000	12,000	12,000	12,000	12,000
Total ..	81,900	53,000	1,14,700	1,00,000	1,10,050	1,00,000

77. *Miscellaneous—Establishment for Stamping Weights and Measures—Provincial.*—The estimated charges for each district in comparison with the estimated receipts are shown below :—

District.	Board's Estimate of Receipts for 1885-86.	Estimate of Charges for 1885-86.	
		Collectors'.	Board's.
	Rs.	Rs.	Rs.
1. Ganjam	...	...	..
2. Vizagapatam ...	400	360	360
3. Godávari	500	500	500
4. Kistna	1,000	770	780
5. Nellore	700	650	650
6. Cuddapah	700	700	700
7. Anantapur	1,100	950	960
8. Bellary	500	305	310
9. Kurnool	900	910	900
10. Madras	1,700	1,200	1,200
11. Chingleput	2,100	1,500	1,500
12. North Arcot	3,300	3,200	3,200
13. South Arcot	1,100	826	840
14. Tanjore	1,900	1,470	1,470
15. Trichinopoly ...	600	500	500
16 Madura	2,100	1,900	1,900
17. Tinnevelly	2,300	2,200	2,200
18. Coimbatore	600	600	600
19. Nilgiris	300	300	300
20. Salem	600	600	600
21. South Canara ...	300	220	230
22. Malabar	300	950	300
Total ...	23,000	20,611	20,000

required for Railway projects, which under G.O., dated 2nd August 1884, No. 897, Revenue Department, should be charged against "Public Works, Railways," the Collectors' estimates will be reduced to Rs. 20,740 for land trade, and Rs. 5,480 for sea-borne trade. The cost of the sanctioned scale of establishment for sea-borne trade is Rs. 5,460, which will be adopted in round numbers at Rs. 5,500. The grant made by the Government of India for the registration of land trade is Rs. 24,000 (G.O., dated 27th August 1880, No. 1044, Revenue Department). Deducting Rs. 1,080 on account of the establishment entertained in the Board's office which is debited to "Administration, Board of Revenue," the balance is Rs. 22,920 or Rs. 23,000 in round numbers, the whole of which will be entered for 1885-86. The total estimate under land and sea-borne trade will thus be Rs. 28,500 against Rs. 25,100, the actuals of 1883-84.

	Rs.
Actuals of 1882-83	25,700
Do. of 1883-84	25,100
Sanctioned estimate for 1884-85	25,500
Revised do. for ,, ...	27,500
Collectors' do. for 1885-86	29,524
Board's do. for ,, ...	28,500

61. *Provincial Statistics*—(3) *Rain-gauges.*—Rs. 595 are provided by Collectors against Rs. 500, the sanctioned grant for the current year. The latter amount will be repeated for 1885-86 also. The actuals on the average of the past five years amount to only Rs. 98.

	Rs.
Actuals of 1879-80	180
Do. of 1880-81	40
Do. of 1881-82	40
Do. of 1882-83	130
Do. of 1883-84	100
Total ..	490
Average ..	98

62. *Scientific and other Minor Departments—Total Provincial Statistics.*—The total estimate under Provincial statistics as revised by the Board amounts to Rs. 40,000 for 1884-85 and Rs. 41,000 for 1885-86 against Rs. 37,000 the sanctioned estimate for the current year and Rs. 36,300 the actuals of 1883-84.

63. *Scientific and other Minor Departments—Model Farms.*—The Collectors of the districts noted in the margin provide Rs. 2,080 under this head. The provision in South Arcot and Trichinopoly is said to be required for the salary and travelling allowance of the local Cattle Disease Inspectors posted to those districts, and that in Bellary for general experiments. These charges, however, should properly be met from the provision in the Farm Budget. The Collectors of Cuddapah and Tanjore do not explain the nature of the provision made by them. The Collector of Madura explains that a model farm was established in the district in the latter part of 1883-84, and that Rs. 60 have been expended up to July 1884. The Board are not aware of the establishment of a model farm in Madura having been sanctioned. The total provision made by Collectors (Rs. 2,080) will therefore be struck out.

	Rs.
Cuddapah	30
Bellary	100
South Arcot	800
Tanjore	100
Trichinopoly	800
Madura	250
Total ..	2,080

64. *Total Scientific and other Minor Departments.*—The total estimate under scientific and other minor departments as revised by the Board thus amounts to Rs. 56,000 for the current year and Rs. 57,000 for 1885-86, against Rs. 53,000, the sanctioned grant for the current year.

	For 1884-85. Rs.	For 1885-86. Rs.
Exhibitions	16,000	16,000
Birth and Death Registration ..	12,000	12,000
Registration of Land Trade and Compilation of Sea-borne Trade	27,500	28,500
Rain-gauges	500	500
Total ..	56,000	57,000

65. *Stationery and Printing—Provincial—Collectorate Presses.*—The Collectors' estimates under this head amount to Rs. 97,244. Adding Rs. 1,000 for printing selections from the Board's records, Rs. 4,000 for printing the annual volume of trade and navigation accounts, and Rs. 1,500 for printing district manuals, the total amounts to Rs. 1,03,744 against Rs. 1,12,000 the sanctioned estimate for the current year and Rs. 1,19,100 the actuals of 1883-84. The Board would fix the revised estimate for the current year at Rs. 98,000, and the estimate for 1885-86 at Rs. 1,00,000 as detailed below :—

	RS.
Actuals of 1879-80	90,400
Do. of 1880-81	84,000
Do. of 1881-82	75,900
Do. of 1882-83	77,800
Do. of 1883-84	1,19,100
Total ..	4,47,200
Average ..	89,440
Sanctioned estimate for 1884-85	1,12,000
Revised do. for ,, ...	98,000
Collectors' do. for 1885-86	1,03,744
Board's do. for ,, ...	1,00,000

Items.	Actuals of 1883-84.	Estimate for 1884-85.		Estimate for 1885-86.	
		Sanctioned.	Revised.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.
1. Establishment	45,900	47,200	45,000	44,894	44,900
2. Temporary Establishment	600	1,500	1,000	1,060	1,000
3. Service Postage	18,900	16,000	20,000	20,300	20,000
4. Miscellaneous Contingencies subject to Regular Audit.	..	100	100	80	100
5. Contingencies admissible without Detailed Audit.	3,300	3,500	3,500	3,550	3,500
6. Purchase of Press Materials	17,100	14,500	13,500	20,200	17,000
7. Miscellaneous Expenditure other than Office Contingencies.	..	200	200	3,110	..
8. Printing at Private Press, Land Revenue ..	33,300	24,000	7,700	4,050	7,000
9. Do. do. Administration ..		5,000	7,000	6,500	6,500
Total ..	1,19,100	1,12,000	98,000	1,03,744	1,00,000

66. The decrease in Item 1 is due to the abolition of the Madura District Press (G.O., dated 17th November 1883, No. 2590, Financial Department).

67. *Item No.* 2.—The Collectors of the districts noted in the margin have provided Rs. 1,060 for temporary establishments. The amount will be adopted at Rs. 1,000.

	RS.
Ganjam	300
Godávari	100
Kistna	200
South Arcot	100
Malabar	360
Total ..	1,060

68. *Item No.* 3.—The increase under this item is rendered necessary by the increasing circulation of District Gazettes and their greater bulk caused by the publication of information of general interest.

69. *Items Nos.* 7 *and* 8.—The Collector of Madura has provided Rs. 3,000 under Item 7 for printing the District Gazette at a private press. The provision will be transferred to Item No. 8, under which the Collector of Nílgiris has entered Rs. 4,000 for the same purpose.

	RS.
Actuals of 1879-80	29,200
Do. of 1880-81	41,300
Do. of 1881-82	31,100
Do. of 1882-83	22,000
Do. of 1883-84	19,300
Total ..	1,42,900
Average ..	28,580
Sanctioned estimate for 1884-85	30,000
Revised do. for ,, ...	20,000
Collectors' do. for 1885-86	19,425
Board's do. for ,, ...	20,000

70. *Item No.* 9 is for printing selections from Board's records, trade and navigation accounts, and district manuals.

71. *Miscellaneous—Charges for remitting Treasure beyond the District and Landing Charges—Imperial.*—The provision made by Collectors (Rs. 19,425) is nearly the same as the actuals of 1883-84, viz., Rs. 19,300, and will be adopted in round numbers at Rs. 20,000 against Rs. 30,000, the sanctioned grant for the current year.

	RS.
Actuals of 1879-80	11,400
Do. of 1880-81	4,600
Do. of 1881-82	4,500
Do. of 1882-83	4,900
Do. of 1883-84	2,700
Total ..	28,100
Average ..	5,620
Sanctioned estimate for 1884-85	6,600
Revised do. for ,, ...	6,000
Collectors' do. for 1885-86	6,010
Board's do. for ,, ...	6,000

72. *Miscellaneous—Maintenance and Burial of Paupers—Provincial.*—The amount provided by Collectors is Rs. 6,010 and corresponds with the sanctioned grant for the current year. The provision will be retained in round numbers at Rs. 6,000. For presidency charges, the Accountant-General will frame an estimate in communication with the Commissioner of Police.

	RS.
Actuals of 1879-80	24,300
Do. of 1880-81	23,800
Do. of 1881-82	24,000
Do. of 1882-83	25,400
Do. of 1883-84	25,200
Total ..	1,22,700
Average ..	24,540
Sanctioned estimate for 1884-85	25,000
Revised do. for ,, ...	25,000
Collectors' do. for 1885-86	25,160
Board's do. for ,, ...	25,000

73. *Miscellaneous—Native Choultries and Langarkhanas—Provincial.*—Collectors estimate the charges under this head at Rs. 25,160 which very nearly corresponds with the actuals of 1883-84. The estimate will be accepted at Rs. 25,000 in round numbers.

Ganjam	15
Godávari	50
Nellore	100
Cuddapah	50
Anantapur	100
Bellary	100
Kurnool	150
North Arcot	100
South Arcot	820
Tanjore	100
Trichinopoly	900
Coimbatore	30
South Canara	100
Malabar	50
Total ..	2,665

74. *Miscellaneous—Distribution of Cattle Disease Medicine—Provincial.*—It has been decided in Board's Proceedings, dated 21st June 1883, No. 1804, recorded in G.O., dated 14th July 1883, No. 857, Revenue Department, that the cost of medicines supplied by the Cattle Disease Inspector should be met from the provision made for the purpose in the Government Farms Budget. The provision made by Collectors is Rs. 2,665 as noted in the margin. As Collectors may have occasion to purchase medicines locally on emergencies, a sum of Rs. 1,000 will be provided to meet such charges.

75. *Miscellaneous—Improvement of Agriculture and Trade—Provincial.*—The Collectors of the districts noted in the margin have provided Rs. 460 with reference to G.O., dated 28th February 1883, No. 196, Revenue Department. The Board will provide as in the current year a sum of Rs. 2,000 to be placed at the disposal of the Director of Revenue Settlement and Agriculture who has taken credit for the amount in his farm budget submitted with Board's Proceedings, dated 9th October 1884, No. 3488.

	RS.
Anantapur	200
South Arcot	10
Coimbatore	50
South Canara	200
Total ..	460

76. *Miscellaneous—Rewards for the Destruction of Wild Animals—Provincial.*—Collectors estimate the charges under this head at Rs. 1,14,700 for the current year and Rs. 1,10,050 for 1885-86, against Rs. 53,000, the sanctioned grant as reduced by the Government of India, and Rs. 81,900, the actuals of 1883-84. The increase occurs in almost all the districts and is due to the orders passed in June 1882 regarding the payment of full rewards in all cases, and to the recent enhancement of the scale in certain districts (G.Os., dated 4th March and 4th July 1882, Nos. 261-261 A and 687, Revenue Department, and 14th June 1883, Nos. 738-738 A). The estimates

	RS.
Actuals of 1881-82	25,700
Do. of 1882-83	50,000
Do. of 1883-84	81,900
Sanctioned estimate for 1884-85	53,000
Revised do. for ,, ...	1,00,000
Collectors' do. for 1885-86	1,10,050
Board's do. for ,, ...	1,00,000

will be adopted at Rs. 1,00,000 for each of the years 1884-85 and 1885-86—(*Vide* Board's Proceedings, dated 16th October 1884, No. 3578).

District.	Actuals of 1883-84.	Sanctioned Estimate for 1884-85.	Revised Estimate for 1884-85.		Budget Estimate for 1885-86.	
			Collectors'.	Board's.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	15,200	10,000	15,000	15,000	15,000	15,000
2. Vizagapatam	10,700	10,000	11,000	11,000	11,000	11,000
3. Godávari	8,600	6,000	18,000	15,000	18,000	15,000
4. Kistna	1,100	1,000	1,300	1,300	1,300	1,300
5. Nellore	400	600	500	500	600	500
6. Cuddapah	9,600	4,000	9,800	9,800	10,000	9,800
7. Anantapur	900	1,000	1,200	1,200	1,200	1,200
8. Bellary	700	500	800	800	800	800
9. Kurnool	1,500	1,000	1,500	1,500	1,500	1,500
10. Chingleput	400	200	400	400	400	400
11. North Arcot	2,900	4,000	4,000	4,000	4,000	4,000
12. South Arcot	1,600	1,000	2,000	2,000	2,000	2,000
13. Tanjore	..	..	..	..	..	..
14. Trichinopoly	200	200	200	200	250	200
15. Madura	200	200	200	200	200	200
16. Tinnevelly	400	400	600	600	600	600
17. Coimbatore	2,400	2,000	2,500	2,500	2,500	2,500
18. Nilgiris	1,100	1,400	1,500	1,300	1,500	1,300
19. Salem	6,300	1,500	25,000	13,500	20,000	13,500
20. South Canara	7,100	6,000	7,200	7,200	7,200	7,200
21. Malabar	10,600	2,000	12,000	12,000	12,000	12,000
Total ..	81,900	53,000	1,14,700	1,00,000	1,10,050	1,00,000

77. *Miscellaneous—Establishment for Stamping Weights and Measures—Provincial.*—The estimated charges for each district in comparison with the estimated receipts are shown below :—

District.	Board's Estimate of Receipts for 1885-86.	Estimate of Charges for 1885-86.	
		Collectors'.	Board's.
	RS.	RS.	RS.
1. Ganjam	...	...	..
2. Vizagapatam ...	400	360	360
3. Godávari	500	500	500
4. Kistna	1,000	770	780
5. Nellore	700	650	650
6. Cuddapah	700	700	700
7. Anantapur	1,100	950	960
8. Bellary	500	305	310
9. Kurnool	900	910	900
10. Madras	1,700	1,200	1,200
11. Chingleput	2,100	1,500	1,500
12. North Arcot	3,300	3,200	3,200
13. South Arcot	1,100	826	840
14. Tanjore	1,900	1,470	1,470
15. Trichinopoly ...	600	500	500
16 Madura	2,100	1,900	1,900
17. Tinnevelly	2,300	2,200	2,200
18. Coimbatore	600	600	600
19. Nilgiris	300	300	300
20. Salem	600	600	600
21. South Canara ...	300	220	230
22. Malabar	300	950	300
Total ...	23,000	20,611	20,000

Items.	Actuals of 1883-84.	Estimate for 1884-85.		Budget Estimate for 1885-86.
		Sanctioned.	Revised.	
	RS.	RS.	RS.	RS.
1. Salary of Members exclusive of Annuity Fund	1,12,100	1,20,100	1,20,100	1,20,100
2. Salary of Secretary exclusive of Annuity Fund	24,100	23,040	23,040	23,040
3. Salary of Sub-Secretary exclusive of Annuity Fund	18,700	17,280	17,280	17,280
4. Establishment	81,500	81,580	81,580	81,580
5. Temporary Establishment	400	400	400	400
6. Travelling Allowance	1,600	...	...	...
7. Service Postage	6,300	7,000	7,500	7,500
8. Service Telegram	1,400	2,000	2,000	2,000
9. Purchase of Furniture		3,400	2,000	2,000
10. Purchase of Articles manufactured out of India costing more than Rs. 5 each ...		50	50	50
11. Purchase of Periodicals and Newspapers ...		200	200	200
12. Purchase of Books		200	200	200
13. Hot-weather Charges	4,400	220	200	200
14. Contingencies admissible without Detailed Audit		4,330	5,300	5,300
15. Contingent Expenditure other than Office Contingencies, Lithographing New District Maps		200	150	150
Total ...	2,50,500	2,60,000	2,60,000	2,60,000

The decrease under Item 9 is due to provision for new record racks having been made in the Public Works Budget (G.O., dated 10th July 1884, No. 1712-W).

58. *Scientific and other Minor Departments—Provincial—Public Exhibitions and Fairs.*—The Collectors of Cuddapah and Anantapur provide Rs. 8,030 on this account. With reference to G.Os., dated 3rd March 1882, No. 257, Revenue Department, 30th January 1884, No. 146, Revenue Department, and 10th July 1884, No. 832, Revenue Department and Board's Proceedings, dated 18th September 1884, No. 3265, the Board will provide Rs. 16,000 for exhibitions to be held, one in the Northern and another in the Southern Districts, at an estimated cost of Rs. 8,000 each.

	RS.
Actuals of 1879-80	10,500
Do. of 1880-81	10,700
Do. of 1881-82	10,700
Do. of 1882-83	11,300
Do. of 1883-84	11,150
Total ..	54,350
Average ..	10,870
Sanctioned estimate for 1884-85	11,000
Revised do. for ,, ...	12,000
Collectors' do. for 1885-86	12,100
Board's do. for ,, ...	12,000

59. *Scientific and other Minor Departments—Provincial Statistics*—(1) *Birth and Death Registration.*—The Government of India have reduced the Board's estimate for the current year to Rs. 11,000. Collectors estimate the charges for 1885-86 at Rs. 12,100, which will be adopted in round numbers at Rs. 12,000. The cost of the sanctioned scale of establishment is Rs. 10,800, and Rs. 1,200 more are required for contingencies.

60. *Provincial Statistics*—(2) *Trade Returns.*—Under this head also the Government of India have reduced the Board's estimate from Rs. 28,500 to Rs. 25,500. The provision made by Collectors for the registration of land trade with native states, and for the compilation of statistics of sea-borne trade is Rs. 23,044 and Rs. 6,480, respectively. Excluding, however, Rs. 2,304 from the former and Rs. 1,000 from the latter erroneously entered by the Collectors of Coimbatore and Malabar on account of the cost of establishments entertained for collecting statistics of traffic

Items.	ACTUALS OF				ESTIMATE FOR 1884-85.		ESTIMATE FOR 1885-86.	
	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Establishment	22,200	22,000	22,400	22,200	22,200	22,100	22,128	22,100
2. Travelling Allowance ..	..	..	100	30	..	..	..	..
3. Service Postage	..	..	100	40	50	50	50	50
4. Service Telegram ..	..	..	..	..	..	50	50	50
5. Office Rent and Assessment.	250	200	100	180	300	300	300	300
6. Purchase of Furniture ..			..		100	100	100	100
7. Purchase of Stores ..			..		..	300	100	100
8. Miscellaneous Charges subject to Regular Audit.	2,900	2,300	..	3,370	150	100	100	100
9. Charges admissible without Detailed Audit.			4,300		2,900	2,700	2,500	2,500
10. Rewards			600		1,000	2,600	2,750	2,700
11. Freight, &c., of Spirits .	1,59,400	1,72,600	1,71,500	1,67,830	1,76,000	1,74,900	1,76,000	1,76,000
12. Registration Charges ..	1,550	100	300	650	4,000	3,500	3,150	3,100
13. Purchase of Casks ..	..	..	..	..	500	500	500	500
14. House and Shop-rent ..	..	..	..	..	..	..	..	..
15. Law Charges	..	..	..	..	2,000	2,000	1,910	1,500
16. Miscellaneous Charges other than Office Contingencies.	..	..	..	..	200	200	205	200
17. Opium Charges	..	..	..	..	600	600	700	700
Total ..	1,86,300	1,97,200	1,99,400	1,94,300	2,10,000	2,10,000	2,10,543	2,10,000

45. The total estimates under excise as revised by the Board will thus amount to Rs. 2,40,000 for 1884-85, and Rs. 3,14,000 for 1885-86. One half of the estimates will be debitable to Imperial and the other half to Provincial Services.

46. *Customs—Provincial—Sea Customs.*—The estimates under this head as compared with the actuals of previous years and the grant for the current year are detailed below :—

Items.	ACTUALS OF						ESTIMATE FOR 1884-85.		ESTIMATE FOR 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Two-thirds of the salary of Collector less deduction on account of Annuity Fund.	33,500	22,100	33,700	21,200	16,000	25,300	17,900	17,000	17,920	17,900
2. Deputy Collector ..	8,400	8,400	8,400	6,800	6,000	7,600	6,000	6,000	6,000	6,000
3. Establishment ..	1,40,900	1,38,100	1,35,500	1,15,100	1,07,800	1,27,480	1,05,200	1,04,000	1,02,396	1,00,000
4. Temporary Establishment.	3,700	4,500	1,400	1,100	1,100	2,360	1,300	1,300	1,300	1,300
5. Travelling Allowance.	..	..	1,300	900	1,000	640	1,200	1,200	1,333	1,200
6. Service Postage ..	1,700	1,650	1,700	1,600	1,500	1,630	2,000	2,000	1,930	2,000
7. Service Telegram ..	300	250	250	100	200	220	500	500	500	500
8. Binding Books ..	..	..	..	..	100	20	150	200	170	200
9. Office Rent	5,300	3,100	6,000	4,700	700	4,380	500	700	720	700
10. Assessment					2,100		4,000	4,000	3,964	4,000
11. Purchase of Furniture.							1,000	1,400	1,400	1,000
12. Purchase of Articles manufactured out of India costing more than Rs. 5 each.	100	..	..	..						
13. Purchase of Stores ..					3,200	6,110	200	200	200	200
14. Miscellaneous Charges subject to Regular Audit.	10,900	8,500	4,650	3,200			..	600	600	600
15. Contingencies admissible without Detailed Audit.							1,350	900	900	900
							5,600	5,000	4,920	5,000
16. Fees for Clerks working out of Office Hours.	13,600	16,500	16,600	16,700	15,200	15,720	17,700	16,500	16,550	16,500
17. Rewards	..	..	..	..	200	40	1,700	1,700	1,700	1,700
18. Law Charges	..	..	..	..	..	..	1,000	1,000	2,000	300
19. Miscellaneous Charges other than Office Contingencies.	..	..	..	..	..	..	1,300	800	400	..
Total ..	2,18,400	2,03,100	2,09,500	1,71,400	1,55,100	1,91,500	1,68,500	1,65,000	1,64,903	1,60,000
Imperial ..	2,13,100	2,00,000	2,03,500	..	..	..	..	..	..	..
Provincial ..	5,300	3,100	6,000	1,71,400	1,55,100	..	1,68,500	1,65,000	1,64,903	1,60,000

47. *Items Nos.* 1 *and* 2 are in accordance with the scale sanctioned in G.O , dated 19th June 1882, No. 637, Revenue Department. If, as contemplated in G.O., dated 18th March 1884, No. 394, Revenue Department, the salary of the Collector of Madras is reduced to Rs. 1,800 per mensem, the provision under Item 1 should be fixed at only Rs. 13,800.

48. *Item No.* 3.—The cost according to the sanctioned scale as revised in G.Os., dated 19th June 1882, No. 637, Revenue Department, 27th August 1883, No. 1038, Revenue Department, 1st September 1883, No. 1066, Revenue Department, 27th November 1883, No. 1467, Revenue Department, 18th August 1884, No. 947, Revenue Department, 23rd August 1884, No. 961, Revenue Department, and 9th September 1884, No. 1007, Revenue Department, is Rs. 1,00,284, and this amount will be adopted at Rs. 1,00,000 in round numbers.

	Per Annum.		Per Annum.
	RS.		RS.
1. Ganjam ..	6,444	9. Madura ..	3,756
2. Vizagapatam.	4,704	10. Tinnevelly ..	3,204
3. Godávari ..	6,504	11. South Canara.	12,468
4. Kistna ..	2,712	12. Malabar ..	21,144
5. Nellore ..	3,288		
6. Madras ..	24,744	Total ..	1,00,284
7. South Arcot ..	3,060		
8 Tanjore ..	8,256		

49. *Item No.* 4.—The provision under this item is for the establishment in South Canara (costing Rs. 600 per annum) sanctioned in G.O., dated 26th July 1883, No. 913, Revenue Department, and for the usual Patrol Boat establishment in Malabar sanctioned in G.O., dated 8th May 1884, No. 612, Revenue Department, for the current year. If the scheme for the revision of revenue establishments comes into force during 1885-86, the amount provided for South Canara will have to be transferred to Item No. 3 (permanent establishment). The other items are of a fluctuating character and do not call for remark.

50. *Customs—Provincial—Land Customs.*—The amounts estimated by Collectors under this head and those adopted by the Board are detailed below in comparison with the actuals of previous years, and the sanctioned and revised estimates for the current year :—

Items.	Actuals of						Estimate for 1884-85.		Estimate for 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Establishment ..	19,100	20,600	19,900	12,100	8,200	15,980	8,100	8,000	8,010	8,000
2. Temporary Establishment.					..		..	..	540	..
3. Travelling Allowance.					100		200	200	215	200
4. Service Postage ..					200		300	250	285	250
5. Service Telegram ..					..		..	..	..	..
6. Office Rent					200		200	200	200	200
7. Assessment					..		200	..	5	..
8. Miscellaneous Charges subject to Regular Audit.							300	50	70	50
9. Contingencies admissible without Detailed Audit.	1,800	1,900	2,300	1,600	1,000	1,820	1,400	1,000	1,070	1,000
10. Rewards							600	300	300	300
11. Law Charges							..	..	..	..
12. Miscellaneous Charges other than Office Contingencies.							200	..	85	..
Total ..	20,900	22,500	22,200	13,700	9,700	17,800	11,500	10,000	10,780	10,000
	Imperial.			..	..	..	..	..	..	..

51. *Item No.* 1.—The cost of the sanctioned scale amounts to Rs. 8,016 exclusive of the pay of the female searcher in South Arcot whose services should have been dispensed with by the Collector with reference to paragraph 47 of Board's Proceedings, dated 25th October 1883, No. 3205.

52. *Item No.* 2.—The Collector of South Arcot provides Rs. 1,080 for the current year and Rs. 540 for 1885-86 on account of the registration of traffic in connection

with projected lines of Railway—*vide* Board's Proceedings, dated 15th August 1884, No. 2836, and 5th September 1884, Mis. No. 8432. But as the charges on this account are debitable to "Public Works, Railways" (G.O., dated 2nd August 1884, No. 897, Revenue Department), the provisions made by the Collector will be struck out.

53. The cost of the Land Customs Preventive Force, including that of the additional establishment for Tanjore sanctioned in G.Os., dated 1st July 1884, No. 799, Revenue Department, and 14th July 1884, Mis. No. 1558, Financial Department, is reported by the Inspector-General of Police to be Rs. 26,914. Rs. 26,900 in round numbers should be provided for under "20. Police, Imperial."

54. *Total Sea and Land Customs—Provincial.*—The total estimate under Sea and Land Customs thus amounts to Rs. 1,75,000 for 1884-85 and Rs. 1,70,000 for 1885-86 against Rs. 1,80,000, the sanctioned grant for the current year, and Rs. 1,64,800, the actuals of 1883-84.

55. *Assessed Taxes—License Tax—Divided Head.*—The following statement shows the estimates proposed by Collectors and those adopted by the Board. The Government of India have reduced the Board's estimate under this item from Rs. 9,000 to Rs. 8,000. The Board have generally adopted Collectors' estimates :—

Items.	Actuals.						Estimate for 1884-85.		Estimate for 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Allowance to the Deputy Collector of Madras..	..	..	..	1700	1,500	8,670	1,500	1,500	1,500	1,500
2. Establishment	32,900	4,300	1,400	..	1,560		1,560	1,560	1,560	1,560
3. Remuneration to Municipalities	12,300	4,800	4,200	3,800	3,710	5,760	4,900	5,300	5,370	5,300
4. Travelling Allowance ..	..	..	..	..	..	..	..	..	..	..
5. Service Postage ..	..	..	..	..	..	..	40	40	40	40
6. Miscellaneous Contingencies subject to Regular Audit	1,800	700	200	200	30	590	..	100	100	100
7. Contingencies admissible without Detailed Audit	..	..	..	..	..	..	..	100	130	100
8. Contingent Expenditure other than Office Contingencies ..	..	..	..	..	..	..	..	400	520	400
Total ..	47,000	9,800	5,800	5,700	6,800	15,020	8,000	9,000	9,220	9,000
Imperial ..	47,000	9,800	5,700	2,850	3,400	..	4,000	4,500	..	4,500
Provincial ..	..	..	100	2,850	3,400	..	4,000	4,500	..	4,500

56. *Post Office—District Post—Provincial.*—The Collectors' estimates for 1885-86 amount to Rs. 1,13,038 against Rs. 1,06,000, the sanctioned estimate for the current year as reduced by the Government of India. Adding Rs. 2,064 for the establishment entertained in the Postmaster-General's office, the total estimate amounts to Rs. 1,15,102 against Rs. 1,14,334 estimated by the Postmaster-General. The latter figure will be adopted in round numbers at Rs. 1,14,000.

	RS.
Actuals of 1879-80	1,06,700
Do. of 1880-81	1,07,500
Do. of 1881-82	1,07,300
Do. of 1882-83	1,05,300
Do. of 1883-84	1,06,800
Total ..	5,33,600
Average ..	1,06,720
Sanctioned estimate for 1884-85	1,06,000
Revised do. for ,, ...	1,13,000
Collectors' estimates for 1885-86	1,15,102
Postmaster-General's estimate for 1885-86 ..	1,14,334
Board's estimate for 1885-86	1,14,000
Actuals of 1879-80	2,65,500
Do. of 1880-81	2,46,100
Do. of 1881-82	2,45,600
Do. of 1882-83	2,72,700
Do. of 1883-84	2,50,500
Total ..	12,80,400
Average ..	2,56,080

57. *Administration—Board of Revenue—Provincial.*—Under this head Rs. 2,60,000 have been provided as in the current year for the cost of the Board of Revenue as detailed below.

Items.	Actuals of 1883-84.	Estimate for 1884-85.		Budget Estimate for 1885-86.
		Sanctioned.	Revised.	
	RS.	RS.	RS.	RS.
1. Salary of Members exclusive of Annuity Fund	1,12,100	1,20,100	1,20,100	1,20,100
2. Salary of Secretary exclusive of Annuity Fund	24,100	23,040	23,040	23,040
3. Salary of Sub-Secretary exclusive of Annuity Fund	18,700	17,280	17,280	17,280
4. Establishment	81,500	81,580	81,580	81,580
5. Temporary Establishment	400	400	400	400
6. Travelling Allowance	1,600	...	...	...
7. Service Postage	6,300	7,000	7,500	7,500
8. Service Telegram	1,400	2,000	2,000	2,000
9. Purchase of Furniture		3,400	2,000	2,000
10. Purchase of Articles manufactured out of India costing more than Rs. 5 each ...		50	50	50
11. Purchase of Periodicals and Newspapers ...		200	200	200
12. Purchase of Books		200	200	200
13. Hot-weather Charges	4,400	220	200	200
14. Contingencies admissible without Detailed Audit		4,330	5,300	5,300
15. Contingent Expenditure other than Office Contingencies, Lithographing New District Maps		200	150	150
Total ...	2,50,500	2,60,000	2,60,000	2,60,000

The decrease under Item 9 is due to provision for new record racks having been made in the Public Works Budget (G.O., dated 10th July 1884, No. 1712-W).

58. *Scientific and other Minor Departments—Provincial—Public Exhibitions and Fairs.*—The Collectors of Cuddapah and Anantapur provide Rs. 8,030 on this account. With reference to G.Os., dated 3rd March 1882, No. 257, Revenue Department, 30th January 1884, No. 146, Revenue Department, and 10th July 1884, No. 832, Revenue Department and Board's Proceedings, dated 18th September 1884, No. 3265, the Board will provide Rs. 16,000 for exhibitions to be held, one in the Northern and another in the Southern Districts, at an estimated cost of Rs. 8,000 each.

	RS.
Actuals of 1879-80	10,500
Do. of 1880-81	10,700
Do. of 1881-82	10,700
Do. of 1882-83	11,300
Do. of 1883-84	11,150
Total ..	54,350
Average ..	10,870
Sanctioned estimate for 1884-85	11,000
Revised do. for ,, ...	12,000
Collectors' do. for 1885-86	12,100
Board's do. for ,, ...	12,000

59. *Scientific and other Minor Departments—Provincial Statistics—(1) Birth and Death Registration.*—The Government of India have reduced the Board's estimate for the current year to Rs. 11,000. Collectors estimate the charges for 1885-86 at Rs. 12,100, which will be adopted in round numbers at Rs. 12,000. The cost of the sanctioned scale of establishment is Rs. 10,800, and Rs. 1,200 more are required for contingencies.

60. *Provincial Statistics—(2) Trade Returns.*—Under this head also the Government of India have reduced the Board's estimate from Rs. 28,500 to Rs. 25,500. The provision made by Collectors for the registration of land trade with native states, and for the compilation of statistics of sea-borne trade is Rs. 23,044 and Rs. 6,480, respectively. Excluding, however, Rs. 2,304 from the former and Rs. 1,000 from the latter erroneously entered by the Collectors of Coimbatore and Malabar on account of the cost of establishments entertained for collecting statistics of traffic

40. *Item No.* 6.—The revised estimate includes the cost of the water-marked paper for Court copy stamps ordered to be purchased in Board's Proceedings, dated 18th June 1884, Mis. No. 5417.

41. The provision under Item 15 is for the charges on account of the sale of stamps for copies which under instructions from the Comptroller-General have to be debited to stamps. *Vide* Board's Proceedings, dated 18th March 1884, No. 969, recorded in G.O., dated 30th April 1884, Mis. No. 948, Financial Department. Under other items Collectors' estimates have been generally adopted.

42. *Excise on Spirits and Drugs.*—The Commissioner of Salt and Abkári Revenue estimates the charges on account of the augmentation of the salt preventive establishment for distillery supervision and liquor shop inspection (G.O., dated 23rd August 1884, No. 963, Revenue Department), at Rs. 13,750 for 1884-85, and Rs. 74,000 for 1885-86. This, it is observed, is inclusive of the Assistant Commissioner and his establishment newly proposed for the Calicut Division, but exclusive of the cost of the additional Assistant Inspectors sanctioned in G.O., dated 7th October 1884, Mis. No. 4401-A., Revenue Department. The omission to include the latter item is attributed by the Commissioner to the fact that the cost of these officers will be more than covered by payments made by distillers and keepers of excise depôts. The Board are of opinion, however, that the correct course is to credit these payments to "Abkári Receipts" and debit the cost of the supervising establishment to "Abkári Charges." They would accordingly fix the estimates in round numbers at Rs. 30,000 for 1884-85, and Rs. 1,04,000 for 1885-86. The details are given below:—

	Revised Estimate for 1884-85.	Budget Estimate for 1885-86.
	RS.	RS.
1. Increase to the pay of the Commissioner (G.O., dated 22nd August 1884, No. 958, Revenue Department)	3,500	6,000
2. Salary of Assistant Commissioner	1,000	6,000
3. Salary of 3 Inspectors	1,500	9,000
4. Salary of 21 Assistant Inspectors	16,000	30,000
5. Salary of 50 Sub-Inspectors	1,200	25,000
6. Assistant Commissioner's Establishment ...	300	1,900
7. Circle and Factory Establishments	2,000	16,000
8. Temporary Establishment in the Central Office.	2,900	5,800
9. Wynaad Allowance	300	1,300
10. Contingencies including cost of clothing petty officers and peons in unhealthy localities ...	1,300	3,000
Total ...	30,000	1,04,000

43. The estimates under Items 2, 3, 5 and 6 are less than the scale proposed by the Commissioner owing to the fact that the several classes of officers will, in the first instance, be appointed to the lowest grade. The propriety of debiting to Abkári the entire salary of the new Assistant Commissioner and of his establishment seems open to question, but pending the definite settlement of the division of the charges between salt and abkári referred to in paragraph 5 of (G.O., dated 23rd August 1884, No. 963, Revenue Department), the Commissioner's estimate will be left unaltered.

44. *Excise—District Charges.*—The details of the estimates on account of the usual abkári charges in the districts compared with the actuals of previous years are given below. The Board have generally adopted the Collectors' estimates which they see no reason to alter. The provision under Item 1 is for the Abkári establishment in Madras, and for the staff of eight peons maintained in the Jeypore Territory, Vizagapatam District (*vide* G.Os., dated 4th January 1881, 3rd January 1882, Nos. 10 and 3, Revenue Department, 7th January 1870, No. 28, Revenue Department, and 6th March 1884, Mis. No. 1045, Revenue Department.

the fact that a large number of officers were at starting appointed to the grade of Assistant instead of to the grade of Inspector. The increase in the budget estimate for 1885-86 as compared with the revised estimate for the current year is due to the higher grades of the several classes of officers being brought up to full strength and to increased provision on account of Fish-curing Establishments and for Saltpetre Amins.

32. The details of the Temporary Establishments provided for under Item 9 are as follows :—

		RS.
(*a*)	Pan Guards required during the Manufacturing Season ...	31,905
(*b*)	Fish-curing Establishments including the Clerks sanctioned in G.O., dated 30th January 1884, No. 148, Revenue Department	16,000
(*c*)	Preventive Establishments at Manganapudi Factory ...	114
(*d*)	Establishments for the Supervision of the Transport of Salt at the Madras Depôt (G.O., dated 13th May 1884, No. 641, Revenue Department)	392
(*e*)	Engine Driver and Fireman for the Steam Launch (G.O., dated 1st April 1884, No. 459, Revenue Department) ...	444
(*f*)	Saltpetre Amins	8,351
(*g*)	Temporary Clerk for the Trichinopoly Circle (G.O., dated 2nd June 1884, No. 701, Revenue Department)	300
(*h*)	Boatmen for Negapatam	168
(*i*)	Store Clerk and Store Lascar for the Central Office	276
(*j*)	Reserve	3,050
	Total ...	61,000

33. *Salt Contingencies and Salt Purchase and Freight.*—The estimates under these heads are detailed below in comparison with the actuals of previous years and the sanctioned and revised estimates for the current year. The Commissioner's estimates have been carefully prepared and will be adopted with slight modifications to arrive at a round figure :—

Items.	ACTUALS.				ESTIMATE FOR 1884-85.		ESTIMATE FOR 1885-86.	
	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Commissioner's.	Board's.
Office Contingencies.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Travelling allowances ..	27,000	40,300	43,600	36,970	51,600	51,300	51,000	51,000
2. Service postage	4,200	6,500	8,300	6,330	6,800	7,700	7,800	7,800
3. Service telegram	900	1,500	1,500	1,300	1,700	1,600	1,800	1,800
4. Miscellaneous contingencies subject to regular audit	700	200	400	440	1,400	1,400	1,400	1,400
5. Office contingencies admissible without detailed audit	8,500	18,400	15,800	14,230	7,900	10,000	10,000	10,000
6. Petty construction and repairs and petty works for manufacture and storage.	1,16,500	1,39,200	1,47,500	1,34,400	1,83,000	1,56,000	1,09,300	1,10,000
7. Rewards	8,700	13,500	22,100	14,770	25,000	25,000	23,000	23,000
8. Freight and other charges for export and import of salt	..	10,400	7,800	6,070	5,000	17,100	22,000	22,000
9. Charges for destroying spontaneous salt ..	1,700	800	700	1,060	1,400	1,000	900	900
10. Remittance charges ..	1,200	1,100	900	1,070	1,200	1,000	1,000	1,000
11. Charges for examining salt heaps	1,200	1,000	800	1,000	1,500	1,500	1,100	1,100
12. Charges for conveying salt to French Government ..	6,500	5,900	7,300	6,570	6,100	8,000	8,000	8,000
13. Charges for conveying salt to fish-curing yards ..	500	2,100	5,900	2,830	3,900	10,000	12,000	12,000
14. Boat charges	1,200	600	800	860	400	300	500	500
15. Purchase and repair of arms and accoutrements.	600	4,600	600	1,930	3,000	3,100	1,000	1,000

Items.	Actuals.				Estimate for 1884-85.		Estimate for 1885-86.	
	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Commissioner's.	Board's.
Office Contingencies—(Contd.)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16. Ammunition	..	..	..	..	1,000	1,000	1,000	1,000
17. Purchase and repair of tents	19,000	10,200	16,700	15,300	1,000	4,500	2,000	2,000
18. Rents, rates and taxes ..	11,300	3,100	3,100	5,830	3,800	2,500	2,700	3,000
19. Miscellaneous revenue contingencies subject to regular audit	18,600	11,300	4,700	11,540	7,000	7,000	7,000	7,000
20. Revenue contingencies admissible without detailed audit	2,200	2,300	2,100	2,200	2,500	3,000	3,000	3,000
Total ..	2,30,500	2,73,000	2,90,600	2,64,700	3,15,200	3,13,000	2,66,500	2,67,500
Salt Purchase and Freight.								
21. Purchase of salt manufacturers' share	5,87,200	5,63,300	4,54,100	5,34,870	4,68,000	4,26,900	3,50,600	3,50,600
22. Conveying and storing salt	1,32,000	1,20,100	92,300	1,14,800	1,02,800	97,700	69,400	69,400
23. Cost and repair of salt weighing machines ..	7,500	1,100	1,800	3,470	7,500	7,300	7,000	7,000
24. Cost of gathering spontaneous salt	1,100	5,500	100	2,230	4,000	2,100	5,000	5,000
25. Other items	200	5,200	4,500	3,300	4,500	5,000	5,000	5,000
26. Manufacture contingencies admissible without detailed audit	9,400	7,200	4,600	7,060	8,000	6,000	6,500	6,500
Total ..	7,37,400	7,02,400	5,57,400	6,65,730	5,94,800	5,45,000	4,43,500	4,43,500
Grand Total ..	9,67,900	9,75,400	8,48,000	9,30,430	9,10,000	8,58,000	7,10,000	7,11,000

34. *Item No.* 6.—The decrease in the revised estimate as compared with the sanctioned grant for the current year is due to the Uppalavadi Project and the Karasa Extension having been abandoned for the present. The decrease in the budget estimate for 1885-86 is ascribed to a smaller provision on account of works for manufacture and storage owing to the extension of the excise system, under which the execution of such works will fall upon the licensees. The estimate for 1885-86 includes Rs. 45,010 for original works and Rs. 64,990 for repairs. The particulars of the original works are given below :—

	Rs.
1. Erection of Quarters for Officers	15,000
2. Constructing Huts for Petty Officers and Peons	8,260
3. Do. Watch Towers and Guard Huts	1,500
4. Experiments and Improvements	5,000
5. Constructing Flood Banks at Morekulam	3,100
6. Improving Fences	2,450
7. Enlarging Store Godown at Madras Depôt	2,500
8. Providing Gates	1,640
9. Constructing Platforms and Drying Grounds	1,300
10. Sinking Wells	1,190
11. Bridges	670
12. Extending and Improving Fish-curing Yards	480
13. Constructing Patrol Path	600
14. Extending and Improving Salt Office at Adirámpatnam ...	450
15. Boats	320
16. Deepening Canal at Cuddalore Factory	270
17. Constructing Sheds	230
18. Unforeseen Works...	50
Total ...	45,010

35. *Items Nos.* 8 *and* 13.—The increased provision under Items 8 and 13 is necessitated by the increasing quantity of salt required to be conveyed to fish-curing yards, the number of which is steadily increasing.

36. *Items Nos.* 21 *and* 22.—The decrease under these items is due to a smaller provision owing to the extension of the excise system.

37. *Total Salt.*—The total estimate under salt on account of establishment and contingencies thus amounts to Rs. 17,20,000, and compares as follows with the sanctioned and revised estimates for the current year and the actuals of previous years :—

	Rs
Actuals of 1879-80	9,43,200
Do. of 1880-81	14,05,900
Do. of 1881-82	13,28,200
Do. of 1882-83	15,22,600
Do. of 1883-84	16,06,500
Total ...	68,06,400
Average ...	13,61,280
Sanctioned estimate for 1884-85	19,00,000
Revised do. for „	17,80,000
Commissioner's estimate for 1885-86	17,25,000
Board's estimate for 1885-86	17,20,000

38. *Stamps—Divided Head.*—The estimates proposed by the local officers and those adopted by the Board under this head are shown below in comparison with the actuals of past years ; presidency and district charges are shown together :—

Items.	Actuals of						Estimate for 1884-85.		Estimate for 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Superintendent ..	10,900	13,100	14,800	12,400	10,200	12,280	12,400	15,800	12,400	12,400
2. Establishment ..	20,700	18,200	17,600	18,000	19,000	18,700	17,750	17,700	17,746	17,700
3. Freight on Stamps.				..	..		500	..	..	..
4. Freight and Packing Charges				..	700		1,500	..	..	..
5. Travelling Allowance				..	..		..	..	..	..
6. Purchase of Stores.				..	..		..	7,500	110	100
7. Service Postage ..				900	600		2,100	1,800	1,330	1,600
8. Service Telegrams.	6,800	6,500	5,700	100	100	7,420	100	100	110	100
9. Office Rent.. ..				..	..		..	..	..	..
10. Assessment ..	800	400	600	700	400		1,000	1,000	1,000	1,000
11. Miscellaneous Contingencies subject to Regular Audit.				7,900	..		250	100	120	100
12. I (*b*) Contingencies admissible without Detailed Audit.					4,900		6,800	7,200	7,340	7,400
13. Discount on General Stamps	1,05,200	1,04,100	1,04,600	74,000	76,800	1,04,480	75,000	79,000	79,360	79,000
14. Discount on Court Fee Stamps ..				28,800	28,900		30,000	30,000	30,250	30,000
15. Discount on Stamps for Copies ..	..	..	..	..	7,500	1,500	10,000	9,200	9,410	10,000
16. Miscellaneous Expenditure other than Office Contingencies ..	..	..	..	..	..	..	600	600	640	600
Total ..	1,44,400	1,42,300	1,43,300	1,42,800	1,49,100	1,44,380	1,58,000	1,70,000	1,59,816	1,60,000
Imperial ..	1,43,600	1,41,900	1,42,700	71,400	74,550	..	79,000	85,000	..	80,000
Provincial ..	800	400	600	71,400	74,550	..	79,000	85,000	..	80,000

39. *Item No.* 1.—The increase in the revised over the sanctioned estimate, is due to the pay and acting allowance of the Acting Superintendent having been debited to stamps in addition to the pay of the permanent incumbent when absent on privilege leave or on special duty.

40. *Item No.* 6.—The revised estimate includes the cost of the water-marked paper for Court copy stamps ordered to be purchased in Board's Proceedings, dated 18th June 1884, Mis. No. 5417.

41. The provision under Item 15 is for the charges on account of the sale of stamps for copies which under instructions from the Comptroller-General have to be debited to stamps. *Vide* Board's Proceedings, dated 18th March 1884, No. 969, recorded in G.O., dated 30th April 1884, Mis. No. 948, Financial Department. Under other items Collectors' estimates have been generally adopted.

42. *Excise on Spirits and Drugs.*—The Commissioner of Salt and Abkári Revenue estimates the charges on account of the augmentation of the salt preventive establishment for distillery supervision and liquor shop inspection (G.O., dated 23rd August 1884, No. 963, Revenue Department), at Rs. 13,750 for 1884-85, and Rs. 74,000 for 1885-86. This, it is observed, is inclusive of the Assistant Commissioner and his establishment newly proposed for the Calicut Division, but exclusive of the cost of the additional Assistant Inspectors sanctioned in G.O., dated 7th October 1884, Mis. No. 4401-A., Revenue Department. The omission to include the latter item is attributed by the Commissioner to the fact that the cost of these officers will be more than covered by payments made by distillers and keepers of excise depôts. The Board are of opinion, however, that the correct course is to credit these payments to "Abkári Receipts" and debit the cost of the supervising establishment to "Abkári Charges." They would accordingly fix the estimates in round numbers at Rs. 30,000 for 1884-85, and Rs. 1,04,000 for 1885-86. The details are given below :—

	Revised Estimate for 1884-85.	Budget Estimate for 1885-86.
	RS.	RS.
1. Increase to the pay of the Commissioner (G.O., dated 22nd August 1884, No. 958, Revenue Department)	3,500	6,000
2. Salary of Assistant Commissioner	1,000	6,000
3. Salary of 3 Inspectors	1,500	9,000
4. Salary of 21 Assistant Inspectors	16,000	30,000
5. Salary of 50 Sub-Inspectors	1,200	25,000
6. Assistant Commissioner's Establishment ...	300	1,900
7. Circle and Factory Establishments ...	2,000	16,000
8. Temporary Establishment in the Central Office.	2,900	5,800
9. Wynaad Allowance	300	1,300
10. Contingencies including cost of clothing petty officers and peons in unhealthy localities ...	1,300	3,000
Total ...	30,000	1.04,000

43. The estimates under Items 2, 3, 5 and 6 are less than the scale proposed by the Commissioner owing to the fact that the several classes of officers will, in the first instance, be appointed to the lowest grade. The propriety of debiting to Abkári the entire salary of the new Assistant Commissioner and of his establishment seems open to question, but pending the definite settlement of the division of the charges between salt and abkári referred to in paragraph 5 of (G.O., dated 23rd August 1884, No. 963, Revenue Department), the Commissioner's estimate will be left unaltered.

44. *Excise—District Charges.*—The details of the estimates on account of the usual abkári charges in the districts compared with the actuals of previous years are given below. The Board have generally adopted the Collectors' estimates which they see no reason to alter. The provision under Item 1 is for the Abkári establishment in Madras, and for the staff of eight peons maintained in the Jeypore Territory, Vizagapatam District (*vide* G.Os., dated 4th January 1881, 3rd January 1882, Nos. 10 and 3, Revenue Department, 7th January 1870, No. 28, Revenue Department, and 6th March 1884, Mis. No. 1045, Revenue Department.

28. The above estimates compare as follows with the actuals of previous years and the sanctioned and revised estimates for the current year :—

Years.	Imperial.	Provincial.	Total.
	RS.	RS.	RS.
1879-80	34,84,700	19,500	35,04,200
1880-81	34,01,100	20,300	34,21,400
1881-82	34,17,100	24,600	34,41,700
1882-83	...	35,10,000	35,10,000
1883-84	...	35,31,900	35,31,900
Total ...	...	...	1,74,09,200
Average ...	...	...	34,81,840

	RS.
Sanctioned Estimate for 1884-85	34,75,500
Revised Estimate for 1884-85	35,80,000
Collectors' Estimates for 1885-86	36,48,934
Board's Estimate for 1885-86 based on the Present Sanctioned Scale	36,00,000
Board's Estimate for 1885-86 based on the Scheme for the Revision of Revenue Establishments	39,70,000

29. *Salt—Imperial—Salaries of Officers and Establishment.*—The Commissioner of Salt and Abkári Revenue estimates the probable charges under this head at Rs. 9,26,000 for 1884-85, and at Rs. 10,15,000 for 1885-86 as detailed below :—

Items.	Actuals.				Estimate for 1884-85.		Estimate for 1885-86.	
	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Commissioner's.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Commissioner	27,200	27,600	31,100	28,630	28,800	35,300	34,600	28,800
2. Deputy Commissioners.	27,400	28,100	34,900	30,130	32,100	30,800	32,700	32,700
3. Assistant Commissioners.	62,500	61,600	53,500	59,200	63,000	61,700	63,000	63,000
4. Inspectors	9,300	69,200	1,07,300	61,930	1,68,000	1,30,800	1,62,000	1,62,000
5. Assistant Inspectors ..	12,100	61,400	90,300	54,600	87,300	91,700	89,700	89,700
6. Sub-Inspectors.. ..	66,700	67,900	71,900	68,840	93,300	88,100	95,400	95,400
7. Establishment of Commissioner, Deputy and Assistant Commissioners	1,25,400	37,700	39,300	2,22,430	42,200	42,000	42,400	42,400
8. Circle and Factory Establishments.. ..		1,68,300	2,96,600		4,21,100	3,97,300	4,24,500	4,24,500
9. Temporary Establishments	29,500	25,200	33,200	29,300	51,400	44,300	61,200	61,000
10. Fish-curing Establishments			..		2,800	..	9,500	9,500
11. Boat Establishments ..	200	200	400	270	..	..	..	..
Total ..	3,60,300	5,47,200	7,68,500	5,55,330	9,90,000	9,22,000	10,15,000	10,09,000

30. *Item* 1.—The increase in the revised estimate is due to the allowances paid to the officer who acted for Mr. Bliss during his absence on privilege leave. The Commissioner's estimates for 1884-85 and 1885-86 include the increase to his pay of Rs. 500 per mensem sanctioned in G.O., dated 22nd August 1884, No. 958, Revenue Department. The Board are of opinion that the whole of this increase should be charged to Abkári and they have accordingly reduced the estimates to Rs. 35,300 for 1884-85 and to Rs. 28,800 for 1885-86.

31. The decrease in the revised estimates under Items 3, 4, 6, 8 and 9 is due to the higher grades of certain classes of officers not having been filled up as rapidly as was expected and to a smaller number of men than was anticipated having been found to be sufficient in certain divisions. The increase under Item 5 appears to be due to

	Rs.
*(b) Revenue Inspector for Cocanada Division	240
(n) Deputy Shroff for Tirukoilûr for three months ..	30
(r) Establishments sanctioned pending introduction of Mr. Garstin's scheme..	6,576
Total..	6,846

If the revised scale of Revenue Establishments now before Government is brought into force in 1885-86, the total provision under Temporary Establishment will have to be reduced by Rs. 6,846,* and provision for that amount made under Huzur and Taluk Establishments, paragraphs 16 and 17 *supra*.

21. *Travelling and Tentage Allowances.*—The provision made by Collectors under this head and the amounts adopted by the Board are detailed below in comparison with the actuals of previous years and the sanctioned and revised estimates for the current year :—

Items.	Actuals of 1881-82.	Actuals of 1882-83.	Actuals of 1883-84.	Sanctioned Estimate for 1884-85.	Revised Estimate for 1884-85.	Collectors' Estimate for 1885-86.	Board's Estimate for 1885-86.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Fixed Tentage of Collectors ..	1,28,200	1,31,600	32,500	12,600	12,500	12,600	12,600
2. Do. of Sub-Collectors ..				9,000	9,000	8,800	9,000
3. Do. of Head Assistant Collectors				6,600	6,600	6,600	6,600
4. Fixed Tentage of Assistant Collectors				2,700	2,900	3,319	3,300
5. Fixed Tentage of Deputy Collectors.				3,100	2,900	2,811	3,400
6. Travelling Allowance of the above Officers			1,29,000	1,47,500	1,43,000	1,47,314	1,47,300
7. Travelling Allowance of Establishments	90,400	94,900	93,000	93,500	1,05,000	1,05,510	1,04,500
8. Travelling Allowance of Medical Subordinates	..	4,400	4,500	3,500	3,500	5,485	3,300
Total..	2,18,600	2,30,900	2,59,000	2,78,500	2,85,500	2,92,439	2,90,000

The revised estimate for the current year and the budget estimate for 1885-86 have been fixed with reference to the provisions of the Travelling Allowance Code and G.O., dated 10th March 1884, No. 345, Revenue Department. The provision under Item 7 will have to be raised by Rs. 30,000 in case effect is given to the revision of Revenue Establishments from 1st April 1885.

22. *Office Contingencies.*—The Collectors' estimates under this head amount to Rs. 1,57,443, against Rs. 1,50,800, the sanctioned grant for the current year, and Rs. 1,53,200, the actuals of 1883-84. The estimates are fair and will be accepted in round numbers at Rs. 1,60,000 as detailed below :—

Items.	Actuals of 1883-84.	Estimate for 1884-85.		Budget Estimate for 1885-86.	
		Sanctioned.	Revised.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.
I (*a*)—*Contingencies subject to Regular Audit.*					
1. Medical Charges	400	800	800	1,580	800
2. Purchase of Furniture	12,700	4,000	10,000	8,350	10,000
3. Purchase of Articles manufactured out of India costing more than Rs. 5 each	200	2,000	2,000	1,570	2,000
4. Purchase of Periodicals and Newspapers	100	4,000	1,000	586	1,000
5. Hot Weather Charges	1,700	2,500	3,000	3,230	3,200
6. Charges for Binding Books	2,700	4,000	4,000	3,880	4,000
7. Office Rent	10,100	16,000	14,000	13,478	14,000
8. Assessment	6,100	9,000	10,000	9,883	10,000
9. Compensation in lieu of Rent	1,500	..	2,000	1,596	1,500
10. Purchase of Stores		..	3,200	2,000	2,000
11. Miscellaneous		4,500	5,000	4,940	5,000
I (*b*)—*Contingencies admissible without Detailed Audit.*					
12. Carriage of Stationery and Records	1,17,700	30,000	36,000	36,200	36,000
13. Peons' Belts and Badges		3,500	4,000	4,810	5,000
14. Miscellaneous		70,500	65,000	65,190	65,500
15. II—*Contingencies other than Office Contingencies.*		..	..	150	..
Total ..	1,53,200	1,50,800	1,60,000	1,57,443	1,60,000

The increase in the revised as compared with the sanctioned estimate for the current year under Items 2 and 10 is due mainly to the purchase of iron-safes for the use of Taluk Treasuries; and under Item 12 to the greater amount of touring now insisted upon by the Board and Government on the part of Collectors and Divisional Officers.

23. *Hill Tracts in Ganjam and Vizagapatam.*—It has been decided that from 1st April 1884 one-fifth of the charges on account of the Salaries, Establishments and Contingencies of the Special Assistant Agents and Sub-Magistrates in the Hill Tracts of Ganjam and Vizagapatam should be debited to Land Revenue, and the remaining four-fifths to Law and Justice. The provision made by Collectors for the portion debitable to Land Revenue is Rs. 11,590. This amount will accordingly be retained in round numbers at Rs. 12,000.

24. *Land Revenue Miscellaneous Charges.*—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 and the sanctioned and revised estimates for the current year :—

Items.	Actuals.						Estimate for 1884-85.		Estimate for 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Revenue Process Service Establishment ..	1,58,200	1,56,300	1,66,900	1,69,200	1,30,200	1,54,360	1,00,000	1,20,000	1,35,600	1,00,000
2. Cost of Land	..	..	..	..	13,600	2,720	3,000	23,000	32,450	25,000
3. Law Charges in the Revenue Department ..	9,600	9,400	14,300	11,100	23,400	13,560	17,000	21,000	20,900	20,000
4. Service Telegrams ..	12,700	9,300	7,300	7,600	8,500	9,080	10,000	11,000	10,870	11,000
5. Service Postage ..	78,100	84,300	86,000	90,000	1,01,700	88,020	94,000	1,00,000	1,05,400	1,05,000
6. Charges for Remitting Treasures within the District	18,500	16,200	16,400	16,500	17,300	16,980	19,000	19,000	19,350	19,000
7. Amin Divi Coir Establishment	36,400	15,700	29,800	19,900	22,600	24,880	2,200	2,200	2,208	2,200
8. Amin Divi Coir Contingencies						..	23,500	27,000	22,000	22,000
9. Special Revenue Establishment	..	..	..	..	2,100	420	2,300	1,900	2,500	1,900
10. Stone Quarry Charges .	92,400	32,200	57,800	34,700	..	45,200	..	..	50	..
11. House-rent					2,500		..	..	..	..
12. Miscellaneous					6,400		17,600	10,900	8,450	18,900
Total ..	4,05,900	3,23,400	3,78,500	3,10,000	3,28,300	3,55,220	2,88,600	3,36,000	3,59,778	3,25,000

25. Collectors report that their estimates on account of Service of Revenue Processes are framed with reference to the cost of Process Service Establishments at present existing in the districts. As, however, the old arrears have been cleared off, the Board consider that the estimates can well be reduced to Rs. 1,00,000, which amount is also the sanctioned estimate for the current year. This will have to be reduced by Rs. 28,000, the cost of the Process Gumastahs sanctioned in G.O., dated 18th October 1883, No. 2384, Financial Department, if the scheme for the revision of Revenue Establishments is likely to come into force during 1885-86. The provision made by the Board for the cost of Land bought in by Government at Revenue Sales was Rs. 23,000. This was reduced by the Government of India to Rs. 3,000. The Board consider that the increase provided in the revised estimate for the current year and in the estimate for 1885-86 is necessary. The other items are of a fluctuating character and do not call for remark.

26. *Fishery Charges.*—The estimates for the current and ensuing years amount to Rs. 12,000, against Rs. 11,700, the actuals of 1883-84, and Rs. 13,000, the actuals of the year preceding. The details are given below :—

Items.	Actuals.						Estimate for 1884-85.		Estimate for 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pearl Fishery Establishment	14,400	7,700	10,300	13,000	11,700	11,420	3,600	3,600	3,600	3,600
2. Pearl Fishery Contingencies							1,400	1,400	1,500	1,400
3. Chank Fishery Charges .							5,500	6,800	7,000	6,800
4. Coral Establishment in Madura	..	..	..	..			..	200	210	200
Total ..	14,400	7,700	10,300	13,000	11,700	11,420	10,500	12,000	12,310	12,000

The provision under Item 4 is for the establishment sanctioned in G.O., dated 10th April 1883, Mis. No. 189, Marine, for preventing vessels collecting corals in unauthorized localities.

27. The total estimates under all heads referred to in the preceding paragraphs amount to Rs. 44,02,000, of which Rs. 8,02,000 are debitable to Law and Justice on account of Magisterial Charges. This leaves the total amount chargeable to Land Revenue at 36 lakhs as detailed below. The amount will have to be raised by Rs. 3,70,000 (after deducting one-fifth debitable to Law and Justice) if the scheme for the revision of Revenue Establishments is given effect to from 1st April 1885 :—

Items.	Estimate for 1885-86 based on the Present Sanctioned Scale.	Estimate for 1885-86 based on the Scheme for the Revision of Revenue Establishments.
	Rs.	Rs.
Salaries of Collectors, Sub-Collectors and Head Assistant Collectors	9,60,000	9,60,000
Salaries of Assistant Collectors	1,20,000	1,20,000
Do. of Deputy Collectors	2,35,800	2,35,800
Huzur Establishments	7,24,000	7,77,000
Taluk do.	14,74,000	18,95,000
Medical Subordinates	43,500	43,500
Temporary Establishment	45,700	38,700
Travelling and Tentage Allowances	2,90,000	3,20,000
Office Contingencies	1,60,000	1,60,000
Total ...	40,53,000	45,50,000
Deduct Charges on account of Salaries, &c., in Madras, where there is no Magisterial Work ...	43,000	45,000
Remainder ...	40,10,000	45,05,000
Deduct one-fifth debitable to Law and Justice (G.O., dated 30th December 1882, Mis. No. 4473, Revenue Department)	8,02,000	9,01,000
Remaining four-fifths debitable to Land Revenue.	32,08,000	36,04,000
Add Charges on account of Madras deducted above.	43,000	45,000
Add one-fifth of Agency Charges debitable to Land Revenue	12,000	12,000
Add Land Revenue Miscellaneous Charges ...	3,25,000	2,97,000
Fishery Charges	12,000	12,000
Grand Total, Land Revenue ...	36,00,000	39,70,000

28. The above estimates compare as follows with the actuals of previous years and the sanctioned and revised estimates for the current year :—

Years.	Imperial.	Provincial.	Total.
	RS.	RS.	RS.
1879-80	34,84,700	19,500	35,04,200
1880-81	34,01,100	20,300	34,21,400
1881-82	34,17,100	24,600	34,41,700
1882-83	...	35,10,000	35,10,000
1883-84	...	35,31,900	35,31,900
Total ...	...	...	1,74,09,200
Average ...	...	...	34,81,840

	RS.
Sanctioned Estimate for 1884-85	34,75,500
Revised Estimate for 1884-85	35,80,000
Collectors' Estimates for 1885-86	36,48,934
Board's Estimate for 1885-86 based on the Present Sanctioned Scale	36,00,000
Board's Estimate for 1885-86 based on the Scheme for the Revision of Revenue Establishments	39,70,000

29. *Salt—Imperial—Salaries of Officers and Establishment.*—The Commissioner of Salt and Abkári Revenue estimates the probable charges under this head at Rs. 9,26,000 for 1884-85, and at Rs. 10,15,000 for 1885-86 as detailed below :—

Items.	Actuals.				Estimate for 1884-85.		Estimate for 1885-86.	
	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Commissioner's.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Commissioner	27,200	27,600	31,100	28,630	28,800	35,300	34,600	28,800
2. Deputy Commissioners.	27,400	28,100	34,900	30,130	32,100	30,800	32,700	32,700
3. Assistant Commissioners.	62,500	61,600	53,500	59,200	63,000	61,700	63,000	63,000
4. Inspectors	9,300	69,200	1,07,300	61,930	1,68,000	1,30,800	1,62,000	1,62,000
5. Assistant Inspectors ..	12,100	61,400	90,300	54,600	87,300	91,700	89,700	89,700
6. Sub-Inspectors.. ..	66,700	67,900	71,900	68,840	93,300	88,100	95,400	95,400
7. Establishment of Commissioner, Deputy and Assistant Commissioners	1,25,400	37,700	39,300	2,22,430	42,200	42,000	42,400	42,400
8. Circle and Factory Establishments.. ..		1,68,300	2,96,600		4,21,100	3,97,300	4,24,500	4,24,500
9. Temporary Establishments	29,500	25,200	33,200	29,300	51,400	44,300	61,200	61,000
10. Fish-curing Establishments			..		2,800	..	9,500	9,500
11. Boat Establishments ..	200	200	400	270	..	..	..	..
Total ..	3,60,300	5,47,200	7,58,500	5,55,330	9,90,000	9,22,000	10,15,000	10,09,000

30. *Item* 1.—The increase in the revised estimate is due to the allowances paid to the officer who acted for Mr. Bliss during his absence on privilege leave. The Commissioner's estimates for 1884-85 and 1885-86 include the increase to his pay of Rs. 500 per mensem sanctioned in G.O., dated 22nd August 1884, No. 958, Revenue Department. The Board are of opinion that the whole of this increase should be charged to Abkári and they have accordingly reduced the estimates to Rs. 35,300 for 1884-85 and to Rs. 28,800 for 1885-86.

31. The decrease in the revised estimates under Items 3, 4, 6, 8 and 9 is due to the higher grades of certain classes of officers not having been filled up as rapidly as was expected and to a smaller number of men than was anticipated having been found to be sufficient in certain divisions. The increase under Item 5 appears to be due to

	RS.
(3) Additional Establishment for the Head Assistant Collector's Office, Anantapur (G.O., dated 1st December 1883, Mis. No. 4793, R.D.)	600
(4) Treasurer and Accountant for the Nilgiri Collector's Office (G.O., dated 17th November 1883, Mis. No. 4602, R.D.)	1,140
(5) Additional Clerks for the Collector's Office, Nilgiris, and for the Deputy Tahsildar's Office, Coonoor (G.Os., dated 16th February and 10th March 1884, Nos. 230 and 339, R.D.)	1,548
(6) Attender for the Collector's Office, Nilgiris (G.O., dated 19th May 1884, No 659, R.D.)	144
(7) Additional Establishment for the Head Assistant Collector's Office, Bellary (G.O., dated 21st April 1884, Mis. No. 1668, R.D.)	600
(8) Deputy Shroff on Rs. 10 for the Kandukúr Taluk in Nellore (G.O., dated 8th April 1884, No. 480, R.D.)	120
Total ...	6,576

20. The total estimate under Temporary Establishments, as revised by the Board, thus amounts to Rs. 41,084. Allowing for a small reserve to meet any unforeseen demands that may arise, the Board would fix the total estimate for 1885-86 at Rs. 45,700 :—

	RS.
Actuals of 1879-80	35,200
Do. of 1880-81	36,800
Do. of 1881-82	31,900
Do. of 1882-83	23,600
Do. of 1883-84 including Special Revenue Establishments	28,500
Total ..	1,56,000
Average ..	31,200
Sanctioned estimate for 1884-85, including provision under Special Revenue Establishments	29,800
Revised estimate for 1884-85 including provision under Special Revenue Establishments	42,000
Collector's estimate for 1885-86	33,570
Board's estimate for 1885-86	45,700

	—	Sanctioned Estimate for 1884-85 including Special Revenue Establishments.	Revised Estimate for 1884-85.	Collectors' Estimate for 1885-86.	Board's Estimate for 1885-86.
		RS.	RS.	RS.	RS.
(a)	...	870	1,000	864	1,032
(b)	...	2,950	5,000	1,320	3,000
(c)	..	100	100	96	96
(d)	...	8,400	16,000	15,770	18,000
(e)	...	2,570	2,600	2,736	2,736
(f)	...	2,000	2,000	1,956	...
(g)	...	2,200	2,500	2,480	2,480
(h)	...	500	450	440	496
(i)	...	1,200	2,000	...	2,000
(j)	...	1,130	1,100	1,128	1,128
(k)	...	160	200	240	240
(l)	...	150	150	150	150
(m)	...	1,200	1,200	1,200	1,200
(n)	...	290	300	290	288
(o)	...	40	300	270	1,230
(p)	...	...	...	24	24
(q)	..	...	400	414	408
(r)	...	5,260	6,000	4,180	6,576
Reserve	...	780	700	12	4,616
Total	...	29,800	42,000	33,570	45,700

				Rs.	
Actuals of 1879-80	..	..	..	14,72,000	Imperial
Do. of 1880-81	..	..	..	14,70,100	
Do. of 1881-82	..	..	..	14,79,700	
Do. of 1882-83	..	..	..	14,81,100	
Do. of 1883-84	..	..	..	14,87,900	
			Total ..	73,90,800	
			Average ..	14,78,160	
Sanctioned Estimate for 1884-85			..	14,86,800	
Revised do. for 1884-85			..	14,74,000	
Collectors' do. for 1885-86			..	14,75,056	
Board's do. for 1885-86			..	14,74,000	

	Sanctioned scale now existing.	Revised scale now before Government.
	Rs.	Rs.
1. Ganjam	40,692	47,502
2. Vizagapatam	32,040	40,992
3. Godávari	94,020	1,17,960
4. Kistna	1,02,072	1,29,822
5. Nellore	80,796	1,02,924
6. Cuddapah	88,308	1,16,964
7. Anantapur	58,140	72,594
8. Bellary	64,968	84,816
9. Kurnool	67,260	84,768
10. Madras	11,748	12,468
11. Chingleput	54,288	72,030
12. North Arcot	86,844	1,12,830
13. South Arcot	78,564	1,11,258
14. Tanjore	92,232	1,27,206
15. Trichinopoly	48,456	65,502
16. Madura	67,248	86,412
17. Tinnevelly	83,580	1,07,154
18. Coimbatore	89,064	1,12,770
19. Nilgiris	10,692	12,816
20. Salem	85,572	1,08,324
21. South Canara	46,260	78,512
22. Malabar	91,500	1,10,604
Total ..	14,74,344	18,96,228
Increase ..	..	4,21,884

17. *Taluk Establishments including Sub-Magistrates.*—The provision made by Collectors under this head is Rs. 14,75,056 against Rs. 14,86,800, the sanctioned estimate for the current year, and Rs. 14,87,900, the actuals of 1883-84. The decrease is due chiefly to four-fifths of the salaries of the Maliah Sub-Magistrates and their establishments in Vizagapatam being debited to Law and Justice from 1st April 1884, instead of to Land Revenue as before—*vide* G.O., dated 8th April 1884, No. 1584, Revenue Department. The sanctioned scale, including the amounts sanctioned in G.Os., dated 15th October 1883, No. 1289, Revenue Department, and 15th January, 12th March, and 3rd July 1884, Nos. 62-A, 354, Revenue Department, and 1479, Financial Department, is Rs. 14,74,344 as noted in the margin. The revised estimate for the current year and the Budget Estimate for 1885-86 will be adopted in round numbers at Rs. 14,74,000. This will have to be raised by Rs. 4,21,000 if the revision of Revenue establishments is sanctioned by the Government of India before the beginning of next year.

18. *Medical Establishments.*—Collectors estimate the charges under this head at Rs. 39,040 against Rs. 39,700, the sanctioned grant for the current year, and Rupees 37,700, the actuals of 1883-84. The estimate furnished by the Surgeon-General with the Government of Madras, exclusive of the salaries of Medical Subordinates attached to the Revenue Survey, Settlement and Demarcation Parties is Rupees 43,500 which will be adopted.

				Rs.
Actuals of 1882-83	..	..	..	36,100
Do. of 1883-84	..	..	..	37,700
Sanctioned Estimate for 1884-85			..	39,700
Revised do. for 1884-85			..	39,500
Collectors' do. for 1885-86			..	39,040
Board's do. for 1885-86			..	43,500

19. *Temporary Establishment.*—The details of the establishments provided for under this head are given below. The total provision made by the Board for the current year was Rs. 61,400. In G.O., dated 21st February 1884, No. 251, Revenue Department, the local Government reduced the amount to Rs. 26,400 which was further reduced by the Government of India to Rs. 16,400. A portion of the reduction was met by transfer from the reserve under "Land Revenue Miscellaneous" to "Special Revenue Establishments."

(*a*) *Petty Establishment for Surveying Unassessed Waste Lands.*—The establishment in Godávari has been dispensed with from 4th July 1884—G.O., dated 18th August 1884, Mis. No. 3571, Revenue Department. The Collector provides, however, Rs. 864 for each of the years 1884-85 and 1885-86, and quotes G.O., dated 8th April 1868, No. 958, Revenue Department, in support of the charge. Pending explanation as to the necessity for continuing the establishment, the provision will be retained. It is observed that, on the recommendation of the Collector, Government have sanctioned one Surveyor and a peon at a monthly cost of Rs. 26 for a period of three months (G.O., dated 10th October 1884, No. 4453, Revenue Department). The Huzur Survey Establishment in Kistna having been declared permanent (G.Os., dated 20th December 1883, No. 1601, Revenue Department, and 21st August 1884, Mis.

No. 3607, Revenue Department), the necessary provision has been made under "Land Revenue Miscellaneous—Special Revenue Establishments." A sum of Rs. 168 will, however, be provided under "Temporary" on account of the establishment required for two months in the year to assist in the measurement of irrigated lands in zemindaries (*vide* G.O., dated 20th December 1883, No. 1601, Revenue Department).

(*b*) *Establishment for Arranging Records.*—The Collector of Malabar has provided Rs. 1,320 on this account. In G.O., dated 2nd August 1884, Mis. No. 3301, Revenue Department, the retention of the Temporary Establishment, costing Rs. 65 a month, was sanctioned for one year only. Considering the frequent demands made by Collectors for extra establishments for arranging records, the Board will provide Rs. 3,000 for 1885-86.

(*c*) *Zilladars in North Arcot.*—The expenditure of Rs. 96 provided for this purpose was sanctioned in G.O., dated 8th October 1872, No. 1399, Revenue Department, pending the revision of Village Establishments, and will be required in 1885-86, as the revision has only just been commenced, and is not likely to be completed before the end of next year.

(*d*) *Assistant Collectors' Establishments.*—The provision made by Collectors is Rs. 15,770. An establishment costing Rs. 74 per mensem or Rs. 888 per annum is allowed to every passed Assistant in independent charge, or, when one is not available, to the Temporary Deputy Collector who may be appointed in his stead (*vide* G.O., dated 31st May 1883, No. 683, Revenue Department). In Nílgiris the establishment costs Rs. 80 per mensem. On the above calculation a provision of Rs. 18,720 will be necessary for the establishment required in all the districts except Madras. The Board will provide Rs. 18,000 in round numbers.

(*e*) *Escheat Establishment in Malabar.*—The provision made under this head is Rs. 2,736, being the salary of the establishment employed in the district for one year at Rs. 228 per mensem. In G.O., dated 24th April 1884, Mis. No. 1716, Revenue Department, the continuance of this establishment at a cost of Rs. 214 per mensem was sanctioned till the end of the current year. The provision will be retained.

(*f*) *Establishment for the Special Assistant Collector of Godávari.*—The sum of Rs. 1,956 provided by the Collector of Godávari under this head will be struck out as the required provision has been made under Huzur Establishment in paragraph 16 *supra*.

(*g*) *Establishment for Demarcation Purposes in Nellore.*—An establishment costing Rs. 2,556 has been sanctioned till the end of the current year (G.Os., dated 21st November 1883 and 2nd June 1884, Nos. 1439 and 695, Revenue Department). The duty of these establishments is to measure interstitial fields, and the cost is met from fees collected from applicants for such measurements. The Collector has made a provision of Rs. 2,480 for 1885-86 also, which will be retained.

(*h*) *Rámandrug Sub-Magistrate and his Establishment.*—Rs. 496 will be provided as in the current year for the Sub-Magistrate and his establishment required for four months in the year (G.O., dated 23rd July 1880, No. 1768, Judicial Department, communicated in G.O., dated 5th August 1880, Mis. No. 2647, Revenue Department).

(*i*) *Establishment for Measuring Irrigated Areas in the Nidadavól and Baharzalli Estates in Godávari.*—The Collector of Godávari has made no provision on this account, nor has he explained the omission. The establishment recommended in their Proceedings, dated 13th August 1884, No. 2808, for measuring the irrigated lands in these estates has just been sanctioned by Government with some modifications, which will raise the cost to Rs. 1,939 (G.O., dated 30th September 1884, No. 1076, Revenue Department). The Board will adopt Rs. 2,000 in round numbers.

(*j*) *Conservancy Establishment for Distributing Water in the Rajahmundry and Peddápuram Taluks and Yeluru River Establishment.*—A provision of Rs. 840 and Rs. 288 is usually made for these establishments under G.O., dated 21st April 1880, Mis. No. 1402, Revenue Department.

(*k*) *Revenue Inspectors.*—The Collector of Godávari provides Rs. 240 for the Revenue Inspectors required for the Cocanada Division. The provision will be

retained pending final orders on the new scheme for the revision of Revenue Establishments, in which an extra Revenue Inspector is provided for this division.

(*l*) *Gardener for the Cocoanut Plantation in the Government Arrack Distillery Compound, Madras.*—A sum of Rs. 150 is provided for this establishment with reference to G.O., dated 6th February 1882, No. 144, Revenue Department.

(*m*) *Extra Establishment in Cuddapah.*—The Collector of Cuddapah provides Rs. 1,200 for the five additional hands sanctioned temporarily in G.O., dated 11th June 1883, Mis. No. 2359, Revenue Department. The provision will be retained pending receipt of Collector's reply to paragraph 16 of Board's Proceedings, dated 15th July 1884, No. 2414.

(*n*) *Establishment for Collecting Quit-rent on Minor Inams in Zemindaries.*—An establishment costing Rs. 24 per mensem or Rs. 288 per annum has been sanctioned on this account in G.O., dated 7th March 1883, No. 345, Revenue Department. The Collector of Madura provides Rs. 290 under "Land Revenue Miscellaneous—Special Revenue Establishments." The provision will be transferred to the head Temporary Establishment.

(*o*) *Deputy Taluk Shroffs.*—(1) In G.Os., dated 2nd July 1883, No. 814, Revenue Department, and 21st January 1884, Mis. No. 299, Revenue Department, a Deputy Shroff on Rs. 10 per mensem was sanctioned for each of the Sub-Treasuries at Atmakúr and Venkatagiri. As the Shroffs will be required till the completion of the Sangam Project and the Nellore-Tirupati State Railway, the provision made by the Collector of Nellore (Rs. 240) will be retained. (2) The Collector of South Arcot provides Rs. 30 for a Temporary Shroff on Rs. 10 for three months at Tirukoilúr. This has already been sanctioned for three months in the current year (G.O., dated 11th January 1884, Mis. No. 101, Revenue Department), and it is also observed that the permanent addition of a Deputy Shroff has been recommended for this taluk in Mr. Garstin's scheme. The provision will be retained. (3) Temporary Shroffs have also been sanctioned for the stations noted in the margin in consequence of the establishment of Taluk Treasuries at those places. Pending submission of the proposition statement called for in Board's Proceedings, dated 30th April 1884, No. 1476, recorded in G.O., dated 14th May 1884, Mis. No. 2035, Revenue Department, the Board will provide Rs. 720 for this purpose. (4) The entertainment of a Shroff at Betamcherla and one at Dhone has been recommended in Board's Proceedings, dated 22nd September 1884, Mis. No. 9150. Pending the sanction of Government a sum of Rs. 240 will be provided for the two Shroffs whose services will be required till the completion of the Bellary-Kistna State Railway. The total provision for the Deputy Shroffs will thus be Rs. 1,230.

1. Berhampore.
2. Cocanada.
3. Guntúr.
4. Bellary.
5. Negapatam.
6. Mangalore.

(*p*) *Gardener for Watering the Trees in the Cuddalore Taluk Cutcherry Compound.*—The Collector of South Arcot provides Rs. 24 on this account for six months in 1885-86, and states that formal application will be made in due course. In G.Os., dated 10th March and 2nd May 1884, Mis. Nos. 1121 and 1829, Revenue Department, sanction has been accorded for six months in the current year. The provision made by the Collector will be retained.

(*q*) *Temporary Establishment in Malabar.*—In G.O., dated 7th July 1884, Mis. No. 2848, Revenue Department, four peons and a masalchi, costing in all Rs. 408 per annum, have been sanctioned for carrying papers from the new office to the Treasury, Press, &c. As the establishment will be required until the new offices are completed, the sanctioned amount will be repeated for 1885-86. The Collector provides Rs. 414, or Rs. 6 more than the sanctioned grant.

(*r*) Provision is also made for the establishments noted below, which have been sanctioned pending introduction of Mr. Garstin's scheme for the revision of Revenue establishments :—

	Rs.
(1) Deputy Shroff on Rs. 10 for the Vellore Taluk (G.O., dated 18th August 1883, Mis. No. 3422, R.D.)	120
(2) Canal Establishments in Cuddapah and Kurnool (G.O., dated 17th September 1883, No. 1134, R.D.)	2,304

	Rs.
(3) Additional Establishment for the Head Assistant Collector's Office, Anantapur (G.O., dated 1st December 1883, Mis. No. 4793, R.D.)	600
(4) Treasurer and Accountant for the Nilgiri Collector's Office (G.O., dated 17th November 1883, Mis. No. 4602, R.D.)	1,140
(5) Additional Clerks for the Collector's Office, Nilgiris, and for the Deputy Tahsildar's Office, Coonoor (G.Os., dated 16th February and 10th March 1884, Nos. 230 and 339, R.D.)	1,548
(6) Attender for the Collector's Office, Nilgiris (G.O., dated 19th May 1884, No 659, R.D.)	144
(7) Additional Establishment for the Head Assistant Collector's Office, Bellary (G.O., dated 21st April 1884, Mis. No. 1668, R.D.)	600
(8) Deputy Shroff on Rs. 10 for the Kandukúr Taluk in Nellore (G.O., dated 8th April 1884, No. 480, R.D.)	120
Total ...	6,576

	Rs.
Actuals of 1879-80	35,200
Do. of 1880-81	36,800
Do. of 1881-82	31,900
Do. of 1882-83	23,600
Do. of 1883-84 including Special Revenue Establishments	28,500
Total ..	1,56,000
Average ..	31,200
Sanctioned estimate for 1884-85, including provision under Special Revenue Establishments	29,800
Revised estimate for 1884-85 including provision under Special Revenue Establishments	42,000
Collector's estimate for 1885-86	33,570
Board's estimate for 1885-86	45,700

20. The total estimate under Temporary Establishments, as revised by the Board, thus amounts to Rs. 41,084. Allowing for a small reserve to meet any unforeseen demands that may arise, the Board would fix the total estimate for 1885-86 at Rs. 45,700 :—

—	Sanctioned Estimate for 1884-85 including Special Revenue Establishments.	Revised Estimate for 1884-85.	Collectors' Estimate for 1885-86.	Board's Estimate for 1885-86.
	Rs.	Rs.	Rs.	Rs.
(a) ...	870	1,000	864	1,032
(b) ...	2,950	5,000	1,320	3,000
(c) ...	100	100	96	96
(d) ...	8,400	16,000	15,770	18,000
(e) ...	2,570	2,600	2,736	2,736
(f) ...	2,000	2,000	1,956	...
(g) ...	2,200	2,500	2,480	2,480
(h) ...	500	450	440	496
(i) ...	1,200	2,000	...	2,000
(j) ...	1,130	1,100	1,128	1,128
(k) ...	160	200	240	240
(l) ...	150	150	150	150
(m) ...	1,200	1,200	1,200	1,200
(n) ...	290	300	290	288
(o) ...	40	300	270	1,230
(p) ...	...	...	24	24
(q) ..	...	400	414	408
(r) ...	5,260	6,000	4,180	6,576
Reserve ...	780	700	12	4,616
Total ...	29,800	42,000	33,570	45,700

	Rs.	
Actuals of 1879-80	2,17,700	Imperial.
Do. of 1880-81	2,03,400	
Do. of 1881-82	2,11,000	
Do. of 1882-83	2,28,500	
Do. of 1883-84	2,06,700	
Total ..	10,67,300	
Average ..	2,13,460	
Sanctioned Estimate for 1884-85 ..	2,10,800	
Revised do. for 1884-85 ..	2,19,000	
Collectors' do. for 1885-86 ..	2,30,400	
Board's do. for 1885-86 ..	2,35,800	
Actuals of 1879-80	6,81,200	Imperial.
Do. of 1880-81	6,76,900	
Do. of 1881-82	6,80,400	
Do. of 1882-83	7,09,000	
Do. of 1883-84	7,21,400	
Total ..	34,68,900	
Average ..	6,93,780	
Sanctioned Estimate for 1884-85 ..	7,21,000	
Revised do. for 1884-85 ..	7,24,000	
Collectors' do. for 1885-86 ..	7,28,114	
Board's do. for 1885-86 ..	7,24,000	

Items.	Collectors' Estimate for 1885-86.	Sanctioned scale now existing.	Revised scale now before Government.
	Rs.	Rs.	Rs.
1. Collectors' Establishment	5,61,260	5,57,712	5,64,936
2. Sub-Collectors' Establishment	76,678	76,656	62,220
3. Head Assistant Collectors' Establishment	45,056	46,320	64,656
4. Deputy Collectors' Establishment ..	45,120	43,920	64,152
Total ..	7,28,114	7,24,608	7,55,964

Details for Districts.

—	Sanctioned scale now existing.	Revised scale now before Government.
	Rs.	Rs.
1. Ganjam	33,300	34,896
2. Vizagapatam	33,732	34,488
3. Godávari	36,528	36,972
4. Kistna	36,984	38,628
5. Nellore	36,936	37,740
6. Cuddapah	36,264	37,068
7. Anantapur	31,068	32,604
8. Bellary	28,956	30,492
9. Kurnool	32,628	35,424
10. Madras	10,884	12,156
11. Chingleput	34,560	34,068
12. North Arcot	36,264	38,928
13. South Arcot	36,864	37,968
14. Tanjore	39,804	42,036
15. Trichinopoly	30,708	32,304
16. Madura	36,600	37,224
17. Tinnevelly	36,864	37,488
18. Coimbatore	36,264	37,128
19. Nilgiris	12,984	15,828
20. Salem	36,264	37,368
21. South Canara	28,596	30,192
22. Malabar	41,556	44,964
Total ..	7,24,608	7,55,964
Add amount of reduction in the grade of Huzur and Sub-division Sheristadars not likely to accrue till vacancies occur in those grades		21,300
Total ..		7,77,264

in reserve, viz., Rs. 2,35,800. If any temporary Deputy Collectors are needed owing to the paucity of Covenanted Assistants, their cost can be met from the provision for Assistant Collectors.

16. *Huzur Establishments.* — The amount provided by Collectors under this head is Rs. 7,28,114 against Rs. 7,21,000, the sanctioned estimate for the current year, and Rs. 7,21,400, the actuals of 1883-84. In his estimate for the ensuing year, the Collector of Nilgiris has included the cost of the additional establishment temporarily sanctioned pending the introduction of Mr. Garstin's scheme. This has been transferred in this office to the head temporary establishment. Including the amounts recently sanctioned in G.Os., dated 15th and 22nd June 1883, Nos. 2444 and 772, Revenue Department, 27th August 1883, No. 1040, Revenue Department, 1st September 1883, No. 1069, Revenue Department, 15th and 22nd January 1884, Nos. 62-A and 118, Revenue Department, and Rs. 1,956, being the cost of the Godávari Special Assistant's establishment transferred to the head permanent, but excluding Rs. 600 on account of reductions carried out in the Account and Treasury Establishments of Anantapur (*vide* G.O., dated 28th July 1884, No. 1715, Financial Department), the cost of the sanctioned scale amounts to Rs. 7,24,608 as noted in the margin, and as the whole of this amount will be required for expenditure, the Board will adopt Rs. 7,24,000 in round numbers both for the revised estimate for the current year and the budget estimate for 1885-86. This is exclusive of the additional cost (about Rs. 53,000) involved in the revision of Revenue Establishments now before Government—G.O., dated 5th September 1884, No. 991, Revenue Department.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 29th October 1884, No. 3693 :—

Resolution—dated 29th October 1884, No. 3693.

The Board submit to Government their Revised Estimate of Charges for the current year and the Budget Estimate for 1885-86 for all items both Imperial and Provincial under their control with the exception of Government Farms for which a separate budget has been submitted with Board's Proceedings, dated 9th October 1884, No. 3488.

2. *Refunds and Drawbacks.*—The following statement shows the Budget Estimate for 1885-86 under the several items of refunds as compared with the sanctioned and revised estimates for the current year and the actuals of previous years :—

Items.	Salt Refunds.	Customs Refunds.	Land Revenue Refunds.	Stamp Refunds.	Excise Refunds.	License-tax Refunds.	Total Refunds.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Actuals of 1879-80	13,400	5,900	65,000	64,300	12,700	19,200	1,80,500
Do. of 1880-81	3,400	33,200	1,37,300	71,500	48,900	8,600	3,02,900
Do. of 1881-82	6,300	11,700	2,22,700	65,600	48,500	5,300	3,60,100
Do. of 1882-83	14,700	15,100	2,09,000	63,400	4,400	5,400	3,12,000
Do. of 1883-84	3,500	10,600	3,27,400	62,900	94,400	5,000	5,03,800
Average ..	8,260	15,300	1,92,280	65,540	41,780	8,700	3,31,860
Sanctioned Estimate for 1884-85. (Imperial ..	10,000	11,000	71,000	33,500	2,500	3,500	1,31,500
(Provincial ..	..	..	29,000	33,500	2,500	3,500	68,500
Total ..	10,000	11,000	1,00,000	67,000	5,000	7,000	2,00,000
Revised Estimate for 1884-85. (Imperial ..	1,000	13,000	99,700	39,000	2,500	3,500	1,58,700
(Provincial ..	..	..	40,300	39,000	2,500	3,500	85,300
Total ..	1,000	13,000	1,40,000	78,000	5,000	7,000	2,44,000
Local Officers' Estimates for 1885-86 ..	1,000	13,100	1,18,500	72,100	2,020	6,200	2,12,920
Board's Estimate for 1885-86. (Imperial ..	1,000	14,000	85,500	39,000	2,500	3,500	1,45,500
(Provincial ..	..	..	34,500	39,000	2,500	3,500	79,500
Total ..	1,000	14,000	1,20,000	78,000	5,000	7,000	2,25,000

3. *Salt Refunds.*—The actuals of the past two years included large sums refunded on account of salt sold at the old monopoly rate of Rs. 2-11-0 per Indian maund subsequent to the 10th March 1882, the date from which the reduction of duty from Rs. 2-8-0 to Rs. 2 per maund was brought into force. The refunds in the current and ensuing years cannot be large and may be adopted at the Commissioner's estimate, viz., Rs. 1,000.

4. *Customs Refunds.*—The refunds under customs are generally very fluctuating. The Collectors' estimates will be adopted in round numbers at Rs. 13,000 for the current year and Rs. 14,000 for 1885-86.

5. *Land Revenue Refunds.*—The actuals of 1883-84 under this head were abnormally large owing to heavy refunds (of over Rs. 1,30,000) made in Godávari on account of water-tax erroneously collected. In the two preceding years also the refunds were large owing to adjustments to the credit of Land-cess and Jungle Conser-

vancy Fund by debit to refunds under Land Revenue. The sanctioned estimate for the current year is Rs. 1,00,000 against which the probable charges are estimated at Rs. 1,40,000. The increase is due partly to the refund to the Zemindarni of Nidadavól and Baharzalli estates of peishcush collected in excess of the amount fixed after settlement of compensation, and partly to the fact that in some districts beriz deductions, (*i.e.*, deductions from the demand) usually made in favor of religious institutions had been omitted and the mistake had to be corrected by debit to Land Revenue Refunds. For 1885-86, the Collectors' estimates amount to Rs. 1,18,500 which will be adopted in round numbers at Rs. 1,20,000. Following the division in which the Land Revenue Receipts are apportioned between Imperial and Provincial, Rs. 85,500 will be debited to the former, and the remainder, Rs. 34,500, to the latter.

6. *Stamp Refunds.*—The revised estimate for the current year amounts to Rs. 78,000 against Rs. 67,000, the sanctioned estimate, and Rs. 65,500, the average of the past five years' actuals. The increase is due to the refund in cash of the value of Court-fee impressed stamps not required for immediate use—*vide* Resolution of the Government of India communicated in G.O., dated 6th March 1884, No. 308, Revenue Department. For 1885-86 the Collectors estimate the refunds at Rs. 72,100. The Board will adopt the revised estimate (Rs. 78,000) for that year also.

7. *Excise Refunds.*—The actuals of 1882-83 amounted to Rs. 4,400. Those of 1883-84 were swelled by the refund of Rs. 93,000 to Saravanamuthu Pillai on account of his losses in the Abkári contract for Madura and Tinnevelly—*vide* Board's Proceedings, dated 17th May 1883, No. 1371. The Board would repeat the sanctioned amount (Rs. 5,000) both for the current and ensuing years.

8. *License Tax Refunds.*—The provision made by Collectors under this head for the current year is Rs. 800 less than the sanctioned amount (Rs. 7,000). The latter sum will be adopted both for 1884-85 and for 1885-86. The last three items noted above are divided equally between Imperial and Provincial.

—	Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.
Salt	1,000	..	1,000
Customs	14,000	..	14,000
Land Revenue	85,500	34,500	1,20,000
Stamps	39,000	39,000	78,000
Excise	2,500	2,500	5,000
License Tax	3,500	3,500	7,000
Total ..	1,45,500	79,500	2,25,000

9. *Total Refunds.*—The total estimate under refunds for 1885-86 as revised by the Board amounts to Rs, 2,25,000 as noted in the margin.

	Rs.
Actuals of 1879-80	13,700
Do. of 1880-81	11,000
Do. of 1881-82	8,800
Do. of 1882-83	3,400
Do. of 1883-84	900
Total ..	37,800
Average ..	7,560

10. *Drawbacks — Imperial.* — The amount estimated by Collectors under this head is the same as the sanctioned grant for the current year, viz., Rs. 5,000, and will be accepted.

Actuals of 1879-80	Imperial	1,94,200	
Do. of 1880-81		3,14,100	
Do. of 1881-82		3,69,000	
Do. of 1882-83	Imperial ..	2,18,800	3,15,400
	Provincial ..	96,600	
Do. of 1883-84	Imperial ..	3,29,300	5,04,800
	Provincial ..	1,75,500	
Total ..			16,97,500
Average ..			3,39,500
Sanctioned Estimate for 1884-85.	Imperial ..	1,36,500	2,05,000
	Provincial ..	68,500	
Revised Estimate for 1884-85.	Imperial ..	1,64,700	2,50,000
	Provincial ..	85,300	
Collectors' Estimates for 1885-86			2,17,920
Board's Estimate for 1885-86.	Imperial ..	1,50,500	2,30,000
	Provincial ..	79,500	

11. *Total Refunds and Drawbacks.*—The total estimate under refunds and drawbacks thus amounts to Rs. 2,30,000, against Rs. 2,05,000, the sanctioned estimate for the current year, and Rs. 3,39,500, the average of the past five years' actuals.

12. *Land Revenue—Provincial.*—The charges under this head are divided into (1) Salaries of Officers, Establishment and Contingencies; and (2) Miscellaneous charges.

13. *Salaries of Collectors, Sub-Collectors and Head Assistant Collectors.*—The sanctioned scale is noted in the margin; excluding deductions on account of the Civil Service Annuity Fund, its cost amounts to Rs. 9,65,542, which almost exactly corresponds with the average of the actuals of five years ending 1883-84. Rs. 9,60,000 will accordingly be adopted in round numbers as the Budget Estimate of 1885-86 as against Rs. 9,62,526 estimated by Collectors and Rs. 9,50,000, the sanctioned and revised estimates for the current year.

	Per Annum.
	Rs.
Three First-grade Collectors, at Rs. 2,500 each per mensem	90,000
Sixteen Second-grade Collectors, at Rs. 2,333-5-4 each per mensem	4,48,000
One Collector of Nilgiris at Rs. 2,000 per mensem—G.O., dated 18th January 1882, No. 97, Judicial Department	24,000
One Third-grade Collector at Rs. 1,800 per mensem—G.O., dated 15th March 1883, No. 560, Public	21,600
One-third salary of the Collector of Sea Customs, Madras, debitable to Land Revenue—G.O., dated 19th June 1882, No. 637, Revenue Department ..	9,333
Fifteen Sub-Collectors, at Rs. 1,166-10-8 each per mensem	2,10,000
Twenty Head Assistant Collectors, at Rs. 768-5-4 each per mensem ..	1,34,400
One Special Assistant to the Collector of Malabar, at Rs. 768-5-4 per mensem.	9,220
One Special Assistant to the Collector of Godávari at Rs. 768-5-4 per mensem—G.O., dated 20th July 1883, No. 1903, Judicial Department ..	9,220
Total ..	10,05,773
Deduct subscription on account of Civil Service Annuity Fund	40,231
Remainder ..	9,65,542

	Rs.	
Actuals of 1879-80	9,41,200	Imperial.
Do. of 1880-81	9,60,600	
Do. of 1881-82	9,34,400	
Do. of 1882-83	10,17,400	
Do. of 1883-84	9,74,600	
Total ..	48,28,200	
Average ..	9,65,640	

14. *Assistant Collectors.*—The amount estimated by Collectors under this head, exclusive of subscriptions to the Civil Service Annuity Fund, is Rs. 1,52,086. In their budget for 1884-85, the Board provided Rs. 1,50,000 for the salary of Assistant Collectors, but the amount was reduced by the Local Government to Rs. 1,00,000 (*vide* G.O., dated 21st February 1884, No. 251, Revenue Department) and by the Government of India to Rs. 87,000. Assuming that one passed Assistant will be required for each district, except Madras, a provision of Rs. 1,35,000 will have to be made, but as the full number of passed Assistants is not always available, and considering also that the actuals of 1883-84, including the cost of Temporary Deputy Collectors entertained to supply the deficiency in the number of Assistants, amounted to only Rs. 1,08,800, the Board will provide Rs. 1,20,000 both for the current and ensuing years.

	Rs.	
Actuals of 1879-80	1,09,400	Imperial.
Do. of 1880-81	1,11,000	
Do. of 1881-82	76,100	
Do. of 1882-83	75,200	
Do. of 1883-84	1,08,800	
Total ..	4,80,500	
Average ..	96,100	
Sanctioned Estimate for 1884-85 ..	87,000	
Revised do. for 1884-85 ..	1,20,000	
Collectors' do. for 1885-86 ..	1,52,086	
Board's do. for 1885-86 ..	1,20,000	

15. *Uncovenanted Deputy Collectors.*—The Collectors' estimates amount to Rs. 2,30,400. The sanctioned scale, including the salary of the Deputy Collector for Cochin and the local allowance to the Deputy Collector of Wynaad, but exclusive of the cost of the four Deputy Collectors' appointments not yet filled up, amounts to Rs. 2,19,000, which will be adopted as the revised estimate for the current year against Rs. 2,10,800, the sanctioned grant, and Rs. 2,06,700, the actuals of 1883-84. For 1885-86, the Board will provide for the full sanctioned scale including the four appointments held

	Per Annum.
	Rs.
One First-class Deputy Collector on Rs. 700 per mensem	8,400
Four Second-class Deputy Collectors on Rs. 600 each per mensem	28,800
Eight Third-class Deputy Collectors on Rs. 500 each per mensem	48,000
Fifteen Fourth-class Deputy Collectors on Rs. 400 each per mensem	72,000
Ten Fifth-class Deputy Collectors on Rs. 300 each per mensem	36,000
Eight Sixth-class Deputy Collectors on Rs. 250 each per mensem, including the Deputy Collector for Cochin, sanctioned in G.Os., dated 15th January and 3rd July 1884, Nos. 62-A and 1479, Financial Department	24,000
Local allowance to the Deputy Collector of Wynaad at Rs. 150 per mensem	1,800
Total ..	2,19,000
Add two Fourth-class and two Fifth-class Deputy Collectors costing Rs. 1,400 per mensem not yet filled up	16,800
Grand Total ..	2,35,800

		Rs.	
Actuals of 1879-80	.. .. ..	2,17,700	Imperial.
Do. of 1880-81	.. .. ..	2,03,400	
Do. of 1881-82	.. .. ..	2,11,000	
Do. of 1882-83	.. .. ..	2,28,500	
Do. of 1883-84	.. .. ..	2,06,700	
	Total ..	10,67,300	
	Average ..	2,13,460	
Sanctioned Estimate for 1884-85	..	2,10,800	
Revised do. for 1884-85	..	2,19,000	
Collectors' do. for 1885-86	..	2,30,400	
Board's do. for 1885-86	..	2,35,800	
Actuals of 1879-80	.. .. ..	6,81,200	Imperial.
Do. of 1880-81	.. .. ..	6,76,900	
Do. of 1881-82	.. .. ..	6,80,400	
Do. of 1882-83	.. .. ..	7,09,000	
Do. of 1883-84	.. .. ..	7,21,400	
	Total ..	34,68,900	
	Average ..	6,93,780	
Sanctioned Estimate for 1884-85	..	7,21,000	
Revised do. for 1884-85	..	7,24,000	
Collectors' do. for 1885-86	..	7,28,114	
Board's do. for 1885-86	..	7,24,000	

Items.	Collectors' Estimate for 1885-86.	Sanctioned scale now existing.	Revised scale now before Government.
	Rs.	Rs.	Rs.
1. Collectors' Establishment	5,61,260	5,57,712	5,64,936
2. Sub-Collectors' Establishment	76,678	76,656	62,220
3. Head Assistant Collectors' Establishment	45,056	46,320	64,656
4. Deputy Collectors' Establishment ..	45,120	43,920	64,152
Total ..	7,28,114	7,24,608	7,55,964

Details for Districts.

—	Sanctioned scale now existing.	Revised scale now before Government.
	Rs.	Rs.
1. Ganjam	33,300	34,896
2. Vizagapatam	33,732	34,488
3. Godávari	36,528	36,972
4. Kistna	36,984	38,628
5. Nellore	36,936	37,740
6. Cuddapah	36,264	37,068
7. Anantapur	31,068	32,604
8. Bellary	28,956	30,492
9. Kurnool	32,628	35,424
10. Madras	10,884	12,156
11. Chingleput	34,560	34,068
12. North Arcot	36,264	38,928
13. South Arcot	36,864	37,968
14. Tanjore	39,804	42,036
15. Trichinopoly	30,708	32,304
16. Madura	36,600	37,224
17. Tinnevelly	36,864	37,488
18. Coimbatore	36,264	37,128
19. Nilgiris	12,984	15,828
20. Salem	36,264	37,368
21. South Canara	28,596	30,192
22. Malabar	41,556	44,964
Total ..	7,24,608	7,55,964
Add amount of reduction in the grade of Huzur and Sub-division Sheristadars not likely to accrue till vacancies occur in those grades		21,300
Total ..		7,77,264

in reserve, viz., Rs. 2,35,800. If any temporary Deputy Collectors are needed owing to the paucity of Covenanted Assistants, their cost can be met from the provision for Assistant Collectors.

16. *Huzur Establishments.* — The amount provided by Collectors under this head is Rs. 7,28,114 against Rs. 7,21,000, the sanctioned estimate for the current year, and Rs. 7,21,400, the actuals of 1883-84. In his estimate for the ensuing year, the Collector of Nílgiris has included the cost of the additional establishment temporarily sanctioned pending the introduction of Mr. Garstin's scheme. This has been transferred in this office to the head temporary establishment. Including the amounts recently sanctioned in G.Os., dated 15th and 22nd June 1883, Nos. 2444 and 772, Revenue Department, 27th August 1883, No. 1040, Revenue Department, 1st September 1883, No. 1069, Revenue Department, 15th and 22nd January 1884, Nos. 62-A and 118, Revenue Department, and Rs. 1,956, being the cost of the Godávari Special Assistant's establishment transferred to the head permanent, but excluding Rs. 600 on account of reductions carried out in the Account and Treasury Establishments of Anantapur (*vide* G.O., dated 28th July 1884, No. 1715, Financial Department), the cost of the sanctioned scale amounts to Rs. 7,24,608 as noted in the margin, and as the whole of this amount will be required for expenditure, the Board will adopt Rs. 7,24,000 in round numbers both for the revised estimate for the current year and the budget estimate for 1885-86. This is exclusive of the additional cost (about Rs. 53,000) involved in the revision of Revenue Establishments now before Government—G.O., dated 5th September 1884, No. 991, Revenue Department.

P. W. D.

Govt. of {1884} Madras.

REVENUE.

Issued

Recd. *Encl.*

G.O., 25th November 1884, No. 1298.

NOVEMBER.

Budget of Revenue charges

for 1885-86, reviewed.

N° 3031. Wdy 10 Dec 84

Communicated to the Chief Engineer for Irrigation, with reference to para 11 - latter portion.

(Signed) H

N° 3037 - Wdy 10 Dec 84

C. E. for Irrign

With order

be entered. The average actuals are only Rs. 2,720. The budget grant for service postage will be fixed at Rs. 1,00,000. With these corrections the revised estimate under *Land Revenue, Miscellaneous*, will be Rs. 3,16,000 and the budget Rs. 2,70,000. The total of the revised estimate for 1884-85 and the budget estimate for 1885-86 will be Rs. 35,33,000 * and Rs. 34,94,000 * respectively. If the revised scheme of Revenue establishments be sanctioned by the Government of India, an additional allotment can be applied for.

Items.	Revised Estimate for 1884-85.	Estimate for 1885-86.
	Rs.	Rs.
*1. Salaries of Collectors, Sub-Collectors and Head Assistant Collectors	9,50,000	9,66,000
2. Salaries of Assistant Collectors	1,00,000	1,00,000
3. Do. of Deputy Collectors	2,19,000	2,19,000
4. Huzur Establishments	7,24,000	7,24,000
5. Taluk do.	14,74,000	14,74,000
6. Medical Subordinates	39,500	40,000
7. Temporary Establishments	39,000	37,000
8. Travelling and Tentage Allowances	2,80,000	2,80,000
9. Office Contingencies	1,55,000	1,55,000
Total ..	39,80,500	39,89,000
Deduct charges on account of salaries, &c., in Madras where there is no magisterial work	43,000	45,000
Remainder ..	39,37,500	39,44,000
Deduct one-fifth debitable to Law and Justice ..	7,87,500	7,89,000
Remainder ..	31,50,000	31,55,000
Add Madras charges	43,000	45,000
,, one-fifth of Agency charges	12,000	12,000
,, Land Revenue, Miscellaneous	3,16,000	2,70,000
,, Fishery charges	12,000	12,000
Total ..	35,33,000	34,94,000

5. *Salt.*—The reduction in the estimates is due to extension of the excise system, under which charges hitherto incurred by Government will be borne by salt manufacturers. The estimates are accepted.

6. *Stamps.*—The increase in the revised estimate is due to provision having been made (1) for the pay and allowance of the officer who acted as Superintendent of Stamps while the permanent incumbent was on privilege leave and special duty, and (2) for the cost of paper on which stamps for copies are impressed, which under present orders is debited to this head. The estimates under this head are accepted.

7. *Excise.*—The increase in the revised estimate is due to the provision made for the additional pay sanctioned to the Commissioner of Salt and Abkári Revenue and the establishments entertained for the supervision of distilleries, &c., sanctioned in G.O., dated 23rd August 1884, No. 963, and G.O., dated 7th October 1884, No. 4401-A. The cost of the distillery establishments will be met by payments made by the distillers, but the Board have rightly included the amount in the budget estimate. The estimate for 1885-86 provides for the additional preventive establishments, which, it is estimated, will be required for the protection of the abkári revenue under the arrangement recently introduced, as explained in letter to the Government of India, dated 15th September 1884, No. 1038, Revenue Department. But the entry of the cost of these unsanctioned charges in the budget is opposed to rule, and the items must, therefore, be struck out. The total provision under Excise will be in the revised estimate Rs. 2,34,000 and in the budget Rs. 2,55,000, as shown in the margin.

	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
	Rs	Rs.
Increase to the pay of the Commissioner	3,500	6,000
Salary of Assistant Inspectors	16,000	30,000
Temporary establishment in Central Office	2,900	5,800
Contingencies	1,600	3,200
District charges	2,10,000	2,10,000
Total ...	2,34,000	2,55,000

8. The estimates under the other heads do not call for particular notice.

9. The shares of the charges estimated under the several heads debitable to Imperial and Provincial Funds respectively are shown below :—

Heads.	Revised Estimate, 1884-85.			Estimate for 1885-86.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Refunds and Drawbacks	1,61,700	82,300	2,44,000	1,30,000	70,000	2,00,000
2. Land Revenue	..	35,33,000	35,33,000	..	34,94,000	34,94,000
3. Salt	17,80,000	..	17,80,000	17,20,000	..	17,20,000
4. Stamps	85,000	85,000	1,70,000	80,000	80,000	1,60,000
5. Excise	1,17,000	1,17,000	2,34,000	1,27,500	1,27,500	2,55,000
6. Customs—Sea	..	1,65,000	1,65,000	..	1,60,000	1,60,000
Do. Land	..	10,000	10,000	..	10,000	10,000
7. Assessed Taxes	4,500	4,500	9,000	4,500	4,500	9,000
8. Registration of Trade, Minor Department ..	..	27,500	27,500	..	28,500	28,500
9. Remittance of Treasure, Miscellaneous ..	20,000	..	20,000	20,000	..	20,000
10. Administration	..	2,60,000	2,60,000	..	2,60,000	2,60,000

10. The Inspector-General of Police estimates the cost of Land Customs Police at Rs. 26,294 for 1884-85 and Rs. 26,914 for 1885-86. The estimates are accepted.

11. The estimates under the heads dealt with by the Board in paragraphs 56, 58, 59, 61—63, 65—70, 72—78 and 80—87 will be considered in the Financial Department. With reference to paragraph 89, the Government in the Revenue Department accept the Board's recommendation that an allotment of Rs. 4,00,000 should be made in the Public Works budget on account of repairs to minor irrigation works to be executed under the supervision of Collectors.

12. With reference to paragraphs 90 and 91 the Accountant-General will provide in his budget for a grant, on account of advances under the Land Improvement Act, of Rs. 3,00,000, being one lakh more than the sum usually allotted to this Presidency, the increase being required on account of special operations for the grant of advances for wells under the new system about to be introduced, and will enter Rs. 15,000 for service of processes in the Revenue Courts under the head "Law and Justice."

(True Extract.)

(Signed) H. E. STOKES,
Secretary to Government.

To the Accountant-General, with budget statement.
„ the Financial Department, with list of public works in charge of Civil officers.
„ the Board of Revenue, with list of petty construction and repair works.
„ the Public Works Department.
„ the Judicial Department.
„ the Inspector-General of Police.

Exd. W. H. French.

80 Copies.

after settlement of compensation for lands taken up for public works; (2) for refunds on account of allowances paid by beriz deductions to religious institutions, which by a mistake had not been deducted from the land-revenue demand in some districts, and (3) for refunds of unused court-fees stamps in cash allowed under G.O., dated 6th March 1884, No. 308. The Government accept the Board's revised estimate of land-revenue refunds, but see no reason to raise the budget grant under this head above the sanctioned estimate for the current year, nor do they think it necessary to provide Rs. 78,000 under Stamp refunds in the revised and budget estimates. Taking the latter at Rs. 72,000 as estimated by Collectors, the provision under "Refunds and Drawbacks" for 1884-85 will be Rs. 2,44,000, and for 1885-86 Rs. 2,00,000 in round numbers.

	Revised Estimate for 1884-85.	Estimate for 1885-86.
Refunds and Drawbacks—	RS.	RS.
Land Revenue	1,40,000	96,000
Salt	1,000	1,000
Customs and Drawbacks.	19,000	19,000
Stamp	72,000	72,000
Excise	5,000	5,000
License-tax	7,000	7,000
Total ...	2,44,000	2,00,000

4. *Land Revenue.*—The Board's revised estimate is Rs. 1,04,500 in excess of the estimate sanctioned by the Government of India. The estimate originally sanctioned in G.O., dated 15th November 1883, No. 1410, was Rs. 36,00,000, but on a requisition from the Financial Department to effect a saving of two lakhs of rupees, the provision made under the items "Assistant Collectors," "Deputy Collectors," "Temporary Establishments," "Purchase of land" and "Establishments for the service of Revenue Processes," was reduced in G.O., 21st February 1884, No. 251. It was, however, intimated that an additional allotment would be sanctioned if found necessary in the course of the year. The necessity for such allotment has not been shown, but the estimate has been raised very nearly to the original figure. The Board's figures are accepted under the head *Salaries of Collectors*, &c., (paragraph 13), but the calculation under *Assistant Collectors* (including temporary Deputy Collectors—paragraph 14) is based on a wrong assumption. The Temporary Deputy Collectors cost only Rs. 250 each per mensem, and there are always four or five districts in which there is neither a passed Assistant nor a temporary Deputy Collector. The sum of Rs. 1,00,000 in both estimates will suffice for *Assistant Collectors*. Under *Deputy Collectors* (paragraph 15) the provision for two additional fourth-class and two fifth-class Deputies in the estimate for 1885-86 is entirely unnecessary. The Board's estimate of Rs. 2,35,800 may, therefore, be reduced by Rs. 16,800 or to Rs. 2,19,000. The estimates under *Huzur* and *Taluk Establishments* are accepted, though, with reference to actuals, the former appears high (paragraphs 16 and 17). The grant for *Medical Establishments* (paragraph 18) will be fixed at Rs. 40,000, which is in excess both of actuals and of Collectors' estimates. Under *Temporary Establishment* (paragraph 19), item (*a*) will be struck out as regards the Godávari district; item (*b*) will be removed, as the Government have declared that in future sanction for establishments for arranging records will be refused; Rs. 16,000 will suffice under item (*d*); item (*g*) will be reduced to Rs. 1,000; and fresh sanction should be applied for for the continuance of items (*j*), (*l*), (*m*). The Board's total is thus reduced to Rs. 31,262; and adding Rs. 6,000 nearly for reserve for unforeseen charges, the total provision for 1885-86 will be fixed at Rs. 37,000, which is considerably in excess of average actuals. The revised estimate will be Rs. 39,000. Under *Travelling Allowances* (paragraph 21), Rs. 2,80,000 in revised and budget estimates will, with reference to actuals, be sufficient provision, as will also Rs. 1,55,000 under *Office Contingencies* (paragraph 22). Under *Land Revenue, Miscellaneous* (paragraph 25), the expenditure for process establishments has, in the opinion of Government, been fixed too high. If the changes and reductions are carried out to the extent which Government contemplate in G.O., dated 21st June 1884, No. 779, the ultimate charges under this head, including process gumastas, should not exceed Rs. 60,000, which sum will be entered in the budget for 1885-86. In the revised estimate Rs. 1,00,000 should be ample. The Board have entered Rs. 23,000 and Rs. 25,000 under "Cost of land bought in." Their opinion as to the current year is accepted, but for 1885-86 Rs. 15,000 will

89. *Maintenance and up-keep of Minor Irrigation Works.*—The expenditure estimated by Collectors amounts to Rs. 4,92,750, against Rs. 3,20,800, the actuals of 1883-84, and Rs. 3,70,000, the allotment for the current year, as detailed below :—

Districts.	Actuals of 1883-84.	Allotment for 1884-85.	Collectors' Estimate for 1885-86.
	RS.	RS.	RS.
1. Ganjam	20,600	17,000	25,000
2. Vizagapatam	2,500	4,000	5,140
3. Godávari	18,800	10,000	20,000
4. Kistna	6,900	7,000	25,128
5. Nellore	22,400	19,000	32,369
6. Cuddapah	23,900	44,000	80,775
7. Anantapur	10,000	10,500	15,847
8. Bellary	6,500	7,000	9,147
9. Kurnool	3,300	5,000	5,000
10. Chingleput	33,000	26,000	30,000
11. North Arcot	33,900	55,000	55,700
12. South Arcot	41,300	40,000	54,106
13. Tanjore	15,500	12,000	20,000
14. Trichinopoly	9,500	7,000	9,278
15. Madura	19,100	18,000	23,260
16. Tinnevelly	24,200	17,000	30,000
17. Coimbatore	4,300	5,000	7,000
18. Salem	24,000	20,000	45,000
19. Reserve	1,100	46,500	..
Total ...	3,20,800	3,70,000	4,92,750

Detailed lists of works have been received through the Chief Engineer for Irrigation only from Vizagapatam, Kistna, Cuddapah, Anantapur, Bellary, Kurnool, North Arcot, Madura, Tinnevelly, Coimbatore and Salem ; some of them require revision with reference to the Chief Engineer's remarks. In the absence of complete information on the subject, the Board would fix Rs. 4,00,000 for allotment in 1885-86, or about Rs. 30,000 more than the grant for the current year. Collectors have now been provided with sufficient establishments for the supervision of repairs to minor irrigation works, and would, without difficulty, be able to expend a larger amount than that recommended above. In the current year, the Board have been compelled to reject several applications for additional allotments owing to want of funds.

Districts.	Collectors' Estimates.	Board's Estimate.
	RS.	RS.
Ganjam	2,000	2,000
Vizagapatam	2,000	2,000
Godávari	2,000	2,000
Kistna	2,000	2,000
Nellore	2,000	2,000
Cuddapah	5,500	5,500
Anantapur	5,000	5,000
Bellary	2,000	2,000
Kurnool	2,000	2,000
Chingleput	3,000	3,000
North Arcot	2,000	2,000
South Arcot	2,000	2,000
Tanjore	3,000	3,000
Trichinopoly	2,000	2,000
Madura	10,000	10,000
Tinnevelly	2,000	2,000
Coimbatore	10,000	10,000
Salem	2,000	2,000
South Canara	2,000	2,000
Malabar	2,000	2,000
Reserve ..	..	1,35,500
Total ..	64,500	200,000

90. *Advances under the Land Improvement Act.*—Collectors of the districts noted in the margin provide Rs. 64,500 under this head. The Board will, however, repeat Rs. 2,00,000 which is the amount allotted to this Presidency by the Government of India. The distribution is noted in the margin.

	Rs.
Ganjam	432
Vizagapatam	1,600
Chingleput	300
North Arcot	216
Tanjore	926
Trichinopoly	800
Madura	1,800
Tinnevelly	2,736
Coimbatore	100
Salem	300
South Canara	2,640
Total ..	11,850

91. *Law and Justice.*—The only districts in which provision is made for the salary of the establishments employed for the service of processes in Revenue Courts are those noted in the margin. The Board think that Rs. 15,000 may be provided, against Rs. 11,850 entered by Collectors, and request that the Account-ant-General may be instructed to enter the amount in his budget for 1885-86.

92. A schedule of books, stores, &c., required for 1885-86, is given below in the form prescribed by the Accountant-General in paragraph 2 of his letter recorded in G.O., dated 5th August 1880, No. 1520, Financial Department :—

Items.	Actuals of 1883-84.	Estimate for 1884-85.	Estimate for 1885-86.
	Rs.	Rs.	Rs.
1. Stores, &c., still to be obtained through the Secretary of State for India	..	...	...
2. Stores, &c., to be procured independently of the India Office in Europe or America	...	...	...
3. Stores, &c., to be purchased in India, and stores, &c., to be procured from other departments, value whereof has to be debited to the receiving department by book adjustment :—			
Imperial Head.			
Salt	8,000	11,500	9,000
Divided Heads.			
Stamps	...	4,000	..
Excise on Spirits and Drugs	...	800	600
Provincial.			
Land Revenue	10,000	6,000	5,000
Customs	...	600	600
Administration, Board of Revenue	...	400	400
District Press	17,000	14,500	17,000
Total ..	35,000	37,800	32,600

(True Extract.)

(Signed) E. GIBSON,
Secretary.

To the Secretary to Government, Revenue Department,
with list of salt petty construction and repair works
in original to be returned, and list of public works
in charge of Civil officers, and one budget statement.

Copy to all Collectors.
„ to the Accountant-General.
„ „ Commissioner of Salt and Abkári Revenue.
„ „ Superintendent of Stamps.
„ „ Surgeon-General with the Government of Madras.
„ „ Postmaster-General.

Read—also the following paper:—

IMPERIAL SERVICES.

F.—Estimates, Madras Civil Services, for the year ending 31st March 1886.

Number. 1883-84.	Number. 1884-85.	Number. 1885-86.	Madras Police.	Actuals. 1883-84.	Estimates. 1884-85.	Estimates. 1885-86.	Remarks.
			Land Customs Guard.	Rs.	Rs.	Rs.	
2	2	2	Inspectors, Rs. 60	1,425	1,440	1,440	
6	6	6	Head Constables, Higher Grade, Rs. 20 and 25 ..	1,440	1,440	1,440	
18	19	20	Head Constables, Lower Grade, Rs. 12 and 15 ..	2,833	2,952	3,096	Increase in estimate for 1885-86 is due to the additions sanctioned in G.O., No. 1558, Mis., dated 14th July 1884, Financial Department.
192	199	204	Constables, Rs. 6½ to 8 ..	16,659	17,076	17,466	
..	..	..	Clothing	2,160	2,240	2,300	
..	..	..	Contingencies	1,118	1,146	1,172	
218	226	232	Total ..	25,635	26,294	26,914	

No. 5236.

Forwarded to the Secretary to Government, Revenue Department, Ootacamund.

MADRAS, 16th September 1884. (Signed) T. K. GUTHRIE, Lieut.-Colonel, Acting Inspector-General of Police.

ORDER—dated 25th November 1884, No. 1298, Revenue.

Revenue.
General.

With their Proceedings read above the Board of Revenue submit their revised estimate of charges for 1884-85 and the budget estimate for 1885-86.

2. The subjoined statement shows the estimates proposed under the several heads within the control of the Revenue Department compared with the actuals of 1883-84, and the sanctioned estimate of the current year :—

—	Actuals of 1883-84.	Sanctioned Estimate, 1884-85.	Revised Estimate, 1884-85.	Estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
1. Refunds and Drawbacks	5,05,000	2,05,000	2,50,000	2,30,000
2. Land Revenue	35,32,000	34,75,500	35,80,000	36,00,000
3. Salt	16,07,000	19,00,000	17,80,000	17,20,000
4. Stamps	1,49,000	1,58,000	1,70,000	1,60,000
5. Excise	1,99,000	2,10,000	2,40,000	3,14,000
6. Customs, Sea	1,55,000	1,68,500	1,65,000	1,60,000
Do. Land	10,000	11,500	10,000	10,000
7. Assessed Taxes	7,000	8,000	9,000	9,000
8. Registration of Trade, Minor Department.	25,000	25,500	27,500	28,500
9. Remittance of Treasure, Miscellaneous ..	19,000	30,000	20,000	20,000
10. Administration	2,50,000	2,60,000	2,60,000	2,60,000

The estimates are passed with the following modifications.

3. *Refunds and Drawbacks.*—The increase in the revised estimate as compared with the sanctioned estimate is stated to be due to provision having been made for (1) the refund under G.O., dated 12th December 1883, No. 1554, to the Zemindarni of Nidadavól and Baharzalli estates of peshkash collected in excess of the proper amount fixed

after settlement of compensation for lands taken up for public works; (2) for refunds on account of allowances paid by beriz deductions to religious institutions, which by a mistake had not been deducted from the land-revenue demand in some districts, and (3) for refunds of unused court-fees stamps in cash allowed under G.O., dated 6th March 1884, No. 308. The Government accept the Board's revised estimate of land-revenue refunds, but see no reason to raise the budget grant under this head above the sanctioned estimate for the current year, nor do they think it necessary to provide Rs. 78,000 under Stamp refunds in the revised and budget estimates. Taking the latter at Rs. 72,000 as estimated by Collectors, the provision under "Refunds and Drawbacks" for 1884-85 will be Rs. 2,44,000, and for 1885-86 Rs. 2,00,000 in round numbers.

	Revised Estimate for 1884-85.	Estimate for 1885-86.
Refunds and Drawbacks—	RS.	RS.
Land Revenue	1,40,000	96,000
Salt	1,000	1,000
Customs and Drawbacks.	19,000	19,000
Stamp	72,000	72,000
Excise	5,000	5,000
License-tax	7,000	7,000
Total ...	2,44,000	2,00,000

4. *Land Revenue.*—The Board's revised estimate is Rs. 1,04,500 in excess of the estimate sanctioned by the Government of India. The estimate originally sanctioned in G.O., dated 15th November 1883, No. 1410, was Rs. 36,00,000, but on a requisition from the Financial Department to effect a saving of two lakhs of rupees, the provision made under the items "Assistant Collectors," "Deputy Collectors," "Temporary Establishments," "Purchase of land" and "Establishments for the service of Revenue Processes," was reduced in G.O., 21st February 1884, No. 251. It was, however, intimated that an additional allotment would be sanctioned if found necessary in the course of the year. The necessity for such allotment has not been shown, but the estimate has been raised very nearly to the original figure. The Board's figures are accepted under the head *Salaries of Collectors*, &c., (paragraph 13), but the calculation under *Assistant Collectors* (including temporary Deputy Collectors—paragraph 14) is based on a wrong assumption. The Temporary Deputy Collectors cost only Rs. 250 each per mensem, and there are always four or five districts in which there is neither a passed Assistant nor a temporary Deputy Collector. The sum of Rs. 1,00,000 in both estimates will suffice for *Assistant Collectors*. Under *Deputy Collectors* (paragraph 15) the provision for two additional fourth-class and two fifth-class Deputies in the estimate for 1885-86 is entirely unnecessary. The Board's estimate of Rs. 2,35,800 may, therefore, be reduced by Rs. 16,800 or to Rs. 2,19,000. The estimates under *Huzur* and *Taluk Establishments* are accepted, though, with reference to actuals, the former appears high (paragraphs 16 and 17). The grant for *Medical Establishments* (paragraph 18) will be fixed at Rs. 40,000, which is in excess both of actuals and of Collectors' estimates. Under *Temporary Establishment* (paragraph 19), item (*a*) will be struck out as regards the Godávari district; item (*b*) will be removed, as the Government have declared that in future sanction for establishments for arranging records will be refused; Rs. 16,000 will suffice under item (*d*); item (*g*) will be reduced to Rs. 1,000; and fresh sanction should be applied for for the continuance of items (*j*), (*l*), (*m*). The Board's total is thus reduced to Rs. 31,262; and adding Rs. 6,000 nearly for reserve for unforeseen charges, the total provision for 1885-86 will be fixed at Rs. 37,000, which is considerably in excess of average actuals. The revised estimate will be Rs. 39,000. Under *Travelling Allowances* (paragraph 21), Rs. 2,80,000 in revised and budget estimates will, with reference to actuals, be sufficient provision, as will also Rs. 1,55,000 under *Office Contingencies* (paragraph 22). Under *Land Revenue, Miscellaneous* (paragraph 25), the expenditure for process establishments has, in the opinion of Government, been fixed too high. If the changes and reductions are carried out to the extent which Government contemplate in G.O., dated 21st June 1884, No. 779, the ultimate charges under this head, including process gumastas, should not exceed Rs. 60,000, which sum will be entered in the budget for 1885-86. In the revised estimate Rs. 1,00,000 should be ample. The Board have entered Rs. 23,000 and Rs. 25,000 under "Cost of land bought in." Their opinion as to the current year is accepted, but for 1885-86 Rs. 15,000 will

A.

Items.	Actuals on the Average of three Years ending 1883-84.	Actuals of 1883-84.			Sanctioned Estimate for 1884-85.			Revised Estimate for 1884-85.			Board's Estimate for 1885-86.			Collectors' Estimates for 1885-86.		
		Imperial	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Refunds and Drawbacks	3,96,000	3,29,000	1,76,000	5,05,000	1,36,500	68,500	2,05,000	1,04,700	85,300	2,50,000	1,50,500	79,500	2,30,000	2,18,000	1,76,000	3,94,000
5. Land Revenue	34,94,000	..	36,32,000	35,32,000	34,75,500	34,75,500	69,50,000	..	35,80,000	35,80,000	36,00,000	36,00,000	72,00,000	36,49,000	36,32,000	72,81,000
7. Salt	14,86,000	16,07,000	..	16,07,000	19,00,000	..	19,00,000	17,80,000	..	17,80,000	17,20,000	..	17,20,000	17,25,000	..	17,25,000
8. Stamps	1,45,000	74,500	74,500	1,49,000	79,000	..	79,000	85,000	..	85,000	80,000	..	80,000	1,66,000	..	1,66,000
9. Excise	1,94,000	99,500	1,00,000	1,99,000	1,05,000	1,05,000	2,10,000	1,20,000	1,20,000	2,40,000	1,57,000	1,57,000	3,14,000	2,85,000	2,85,000	5,70,000
11. Customs—																
Sea Customs	1,79,000	..	1,55,000	1,55,000	1,68,500	1,68,500	3,37,000	..	1,65,000	1,65,000	..	1,60,000	1,60,000	1,65,000	1,55,000	3,20,000
Land Customs	15,000	..	10,000	10,000	11,500	11,500	23,000	..	10,000	10,000	..	10,000	10,000	11,000	10,000	21,000
12. Assessed Taxes—License Tax ..	6,000	3,500	3,500	7,000	4,000	4,000	8,000	4,500	4,500	9,000	4,500	4,500	9,000	9,000	7,000	16,000
15. Post Office—District Post ..	1,06,000	..	1,07,000	1,07,000	1,06,000	1,06,000	2,12,000	..	1,13,000	1,13,000	..	1,14,000	1,14,000	1,16,000	1,14,000	2,30,000
18. Administration	2,56,000	..	2,56,000	2,56,000	2,60,000	..	2,60,000	..	2,60,000	2,60,000	..	2,60,000	2,60,000	2,60,000	2,60,000	5,20,000
26. Minor Departments—																
Public Exhibition	6,000	..	11,000	11,000	16,000	..	16,000	..	16,000	16,000	..	16,000	16,000	8,000	11,000	19,000
Birth and Death Registration ..	11,000	..	11,000	11,000	11,000	..	11,000	..	12,000	12,000	..	12,000	12,000	12,000	11,000	23,000
Trade Returns	25,000	..	25,000	25,000	25,500	..	25,500	..	27,500	27,500	..	28,500	28,500	30,000	25,000	55,000
Model Farms	..	..	..	..	..	500	500	..	500	500	..	500	500	2,000	..	2,000
Rain Gauges	..	..	..	..	1,12,000	..	1,12,000	..	98,000	98,000	1,00,000	..	1,00,000	1,04,000	..	1,04,000
30. Printing—District Press ..	91,000	..	1,19,000	1,19,000	..	..	..	20,000	..	20,000	..	..	..	19,000	19,000	38,000
31. Miscellaneous—																
Remitting Treasure ..	24,000	19,000	..	19,000	30,000	..	30,000	20,000	..	20,000	20,000	..	20,000	19,000	..	19,000
Maintenance and Burial of Paupers	4,000	..	3,000	3,000	..	..	..	..	6,000	6,000	..	6,000	6,000	6,000	3,000	9,000
Choultries, &c.	25,000	..	25,000	25,000	..	..	..	..	25,000	25,000	..	25,000	25,000	25,000	25,000	50,000
Cattle-disease Medicines ..	..	..	..	..	..	..	..	..	1,000	1,000	..	1,000	1,000	3,000	..	3,000
Stamping Weights, &c. ..	16,000	..	17,000	17,000	..	..	..	..	20,000	20,000	..	20,000	20,000	21,000	17,000	38,000
Agriculture and Trade ..	..	..	2,000	2,000	..	..	..	..	2,000	2,000	..	2,000	2,000	400	2,000	2,400
Rewards for destroying wild Animals	5,000	..	82,000	82,000	53,000	..	53,000	..	1,00,000	1,00,000	..	1,00,000	1,00,000	1,10,000	82,000	1,92,000
Rents, Rates and Taxes	..	..	..	..	..	..	..	..	..	..	..	..	..	5,000	..	5,000
Miscellaneous	..	..	..	..	..	..	..	..	..	..	..	..	..	2,000	..	2,000
32. Famine Relief—Fire, Flood, &c., Charges	3,000	..	3,600	3,600	..	..	..	..	2,000	2,000	..	2,000	2,000	2,000	3,600	5,600
48. Civil Buildings—																
Land Revenue	60,000	..	61,000	61,000	83,700	..	83,700	..	80,000	80,000	73,000	..	73,000	81,000	61,000	1,42,000
Customs	7,000	..	6,000	6,000	11,400	..	11,400	..	11,500	11,500	15,600	..	15,600	16,000	6,000	22,000
Minor Departments	1,000	..	1,000	1,000	1,400	..	1,400	..	1,500	1,500	1,400	..	1,400	1,000	1,000	2,000
Total ..	66,02,000	21,3500	47,62,500	68,95,000	46,43,300	22,54,500	68,97,800	21,74,200	48,25,800	70,00,000	48,68,000	21,32,000	70,00,000	70,45,000	48,68,000	1,19,13,000

	Rs.
Actuals of 1879-80	15,900
Do. of 1880-81	14,100
Do. of 1881-82	14,900
Do. of 1882-83	15,600
Do. of 1883-84	17,100
Total ..	77,600
Average ..	15,520
Sanctioned Estimate for 1884-85	16,900
Revised do. for 1884-85	20,000
Collectors' do. for 1885-86	20,611
Board's do. for 1885-86	20,000

In Kurnool and Malabar, the charges as estimated by the Collectors are in excess of the anticipated receipts. This is opposed to Standing Orders, and the estimates will accordingly be reduced so as to correspond with the receipts available. The estimates for the other districts have been adopted with slight alterations. The total will thus be Rs. 20,000.

78. *Miscellaneous—Cost of Books and Publications—Provincial.*—Charges for purchases intended as an encouragement to authors are alone debited to this head. No provision has been made by Collectors and none appears to be necessary.

79. *Miscellaneous—Rents, Rates and Taxes—Provincial.*—Under present arrangements, the charges on this account are required to be distributed amongst the different heads of service to which they appertain. The necessary provision having been made under the appropriate heads for the departments under the Board's control, separate provision under this head is unnecessary, and the amount (Rs. 4,885), which is provided only by the Collectors of Trichinopoly and Anantapur, will be struck out.

80. *Miscellaneous—Provincial.*—Under this head, Collectors of the districts noted in the margin provide Rs. 1,550. The necessity for the provision in Godávari, Bellary and South Canara is not explained. The amount entered in Ganjam is stated to be required for the conveyance of skins of wild animals destroyed, and that in Cuddapah for remuneration to persons employed for the examination of gosha pensioners. The provision in Anantapur is for clearing encamping grounds and for diet of wounded persons sent to hospitals for treatment; and in Malabar for the charges on account of diet of wounded persons, carriage and diet of lunatics and vagrants. The Board see no necessity to provide for these items in their budget. These amounts will accordingly be omitted.

	Rs.
Ganjam	100
Godávari	100
Cuddapah	100
Anantapur	100
Bellary	100
South Canara	50
Malabar	1,000
Total ..	1,550

81. *Total Miscellaneous.*—The total estimate under Miscellaneous, as revised by the Board, thus amounts to Rs. 1,74,000 for each of the years 1884-85 and 1885-86.

	Revised Estimate for 1884-85.	Estimate for 1885-86.
	Rs.	Rs.
Imperial	20,000	20,000
Provincial	1,54,000	1,54,000
Total ..	1,74,000	1,74,000

82. *Famine Relief — Fire, Flood, Famine and Epidemic Charges—Provincial.*—The provision under this head is for ordinary flood and famine charges. Collectors estimate the requirements for 1885-86 at Rs. 2,180, against Rs. 3,100, the actuals of 1883-84. The Government of India have struck out the provision (Rs. 2,000) made by the Board for the current year. The Collectors' estimates will be accepted at Rs. 2,000 in round numbers.

Actuals of 1881-82	600
Do. of 1882-83	6,500
Do. of 1883-84	3,100
Total ..	10,200
Average ..	3,400
Sanctioned Estimate for 1884-85	..
Revised do. for 1884-85	2,000
Collectors' do. for 1885-86	2,180
Board's do. for 1885-86	2,000

83. *Civil Buildings—Public Works in charge of Civil Officers—Provincial.*—The Collectors' estimates under this head are detailed below in comparison with the

actuals of 1883-84 and the sanctioned and revised estimates for the current year :—

Items.	Actuals of 1883-84.	Estimate for 1884-85.		Estimate for 1885-86.	
		Sanctioned.	Revised.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.
1. Land Revenue	61,400	83,700	80,000	80,936	73,000
2. Customs	5,800	11,400	11,500	15,644	15,600
3. Minor Departments	900	1,400	1,500	1,352	1,400
Total ...	68,100	96,500	93,000	97,932	90,000

84. *Item No.* 1—*Land Revenue.*—The Collectors' estimates under this head for 1885-86 amount to Rs. 80,936 as shown below :—

Districts.	Actuals of 1883-84.	Sanctioned Estimate for 1884-85.	Collectors' Estimate for 1885-86.			Board's Estimate for 1885-86.
			Original Works.	Repairs.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	2,300	1,950	..	1,460	1,460	1,400
2. Vizagapatam	1,200	3,800	1,321	2,587	3,908	3,900
3. Godávari	3,200	2,300	2,760	1,820	4,580	4,500
4. Kistna	6,500	8,000	2,088	3,627	5,715	5,500
5. Nellore	2,700	3,000	..	3,000	3,000	3,000
6. Cuddapah	2,100	5,500	500	1,323	1,823	1,800
7. Anantapur	2,200	5,100	..	3,000	3,000	2,800
9. Bellary	1,600	4,500	..	2,000	2,000	2,000
10. Madras	..	..	..	..	..	..
11. Chingleput	3,700	5,500	..	5,500	5,500	4,500
12. North Arcot	2,600	5,700	2,178	3,580	5,758	5,700
13. South Arcot	4,000	4,900	1,190	4,172	5,362	4,500
14. Tanjore	6,500	8,900	369	9,631	10,000	8,000
15. Trichinopoly	1,700	2,000	2,417	980	3,397	3,300
16. Madura	3,900	2,800	1,009	1,991	3,000	3,000
17. Tinnevelly	3,800	5,000	1,750	4,366	6,116	5,100
18. Coimbatore	2,700	4,000	..	2,500	2,500	2,500
19. Nilgiris	..	..	..	1,550	1,550	..
20. Salem	1,900	3,000	203	2,797	3,000	3,000
21. South Canara	2,300	2,400	290	1,787	2,077	2,090
22. Malabar	3,900	4,500	..	5,190	5,190	4,500
Total ..	61,400	83,700	16,075	64,861	80,936	73,000

The cost of constructing a new building for the Town Sub-Magistrate of Cocanada in Godávari (Rs. 1,450) exceeds Rs. 1,000 ; but the work does not apparently require professional supervision. The amount provided for it will accordingly be retained.

	RS.
Kistna—Annual repairs to civil buildings occasionally required	1,777
South Arcot—Annual repairs to civil buildings occasionally required	1,500
Tanjore—Lump allotment for future contingencies.	4,021
Madura—Unforeseen charges	547
Tinnevelly—Annual repairs to buildings	2,000
Malabar—Unforeseen works	810
Total ..	10,655

The Collectors of Anantapur and Chingleput have provided Rs. 3,000 and Rs. 5,500. respectively, but have not furnished the necessary particulars of works. The amounts will be reduced to Rs. 2,800 and Rs. 4,500, respectively, with reference to the actuals of 1883-84, which amounted to only Rs. 2,200 and Rs. 3,700. For the Nílgiris the Collector provides Rs. 1,550, and requests that the amount may be retained, as it is found more convenient to carry out petty repairs to office premises, &c., by the Collectors of Kistna, South Arcot, Tanjore, Madura, Tinnevelly and Malabar provide lump sums for annual repairs and unforeseen charges in addition to the provision for certain specified works. Considering the actual expenditure in 1883-84, the provision made by them, viz., Rs. 10,655, appears excessive, and will accordingly be reduced to Rs. 5,600.

Revenue Department. The Board regret that they are unable to comply with this request, as the necessary provision must be made in the Public Works Department Budget with reference to G.O., dated 27th October 1882, No. 2834-W. The net amount under Land Revenue will thus be reduced to Rs. 73,000 in round numbers.

85. *Item No.* 2—*Customs.*—The provision made by Collectors under this head is supported by complete lists of works and has been adopted in round numbers at Rs. 15,600 as detailed below :—

Districts.	Actuals of 1883-84.	Sanctioned Estimate for 1884-85.	Collectors' Estimate for 1885-86.			Board's Estimate for 1885-86.
			Original Works.	Repairs.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	100	250	..	800	800	800
2. Vizagapatam	100	100	..	100	100	100
3. Godávari	500	1,000	400	600	1,000	1,000
4. Kistna	500	280	930	200	1,130	1,130
5. Nellore	..	500	..	500	500	500
6. Madras	..	..	..	..	..	..
7. South Arcot	2,900	4,000	6,894	2,995	9,889	9,860
8. Tanjore	600	3,900	179	614	793	790
9. Madura	..	200	..	100	100	100
10. Tinnevelly	..	30	..	104	104	100
11. South Canara	600	470	..	470	470	470
12. Malabar	500	670	..	758	758	750
Total ..	5,800	11,400	8,403	7,241	15,644	15,600

86. *Item No.* 3—*Minor Departments.*—The provision of Rs. 1,352 made by Collectors for the construction and repair of sheds for the accommodation of establishments for registering land trade will be adopted in round numbers at Rs. 1,400.

87. The total estimate under "Civil Buildings—Public Works in charge of Civil Officers," as revised by the Board, thus amounts to Rs. 90,000, against Rs. 96,500, the sanctioned estimate for the current year. A detailed list of works is herewith submitted to Government.

88. The estimated charges under all heads discussed in the foregoing paragraphs amounts to seventy lakhs, and compare as follows with the actuals of previous years and the sanctioned and revised estimates for the current year :—

A.

Items.	Actuals on the Average of three Years ending 1883-84.	Actuals of 1883-84.			Sanctioned Estimate for 1884-85.			Revised Estimate for 1884-85.			Collectors' Estimates for 1885-86.	Board's Estimate for 1885-86.		
		Imperial	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.		Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Refunds and Drawbacks ..	3,96,000	3,29,000	1,76,000	5,05,000	1,50,500	79,500	2,30,000	1,64,700	85,300	2,50,000	2,18,000	1,50,500	79,500	2,30,000
5. Land Revenue	34,94,000	..	35,32,000	35,32,000	..	36,00,000	36,00,000	..	35,80,000	35,80,000	36,49,000	..	36,00,000	36,00,000
7. Salt	14,86,000	16,07,000	..	16,07,000	17,20,000	..	17,20,000	17,80,000	..	17,80,000	17,25,000	17,20,000	..	17,20,000
8. Stamps	1,45,000	74,500	74,500	1,49,000	80,000	80,000	1,60,000	85,000	85,000	1,70,000	1,60,000	80,000	80,000	1,60,000
9. Excise	1,94,000	99,500	99,500	1,99,000	1,57,000	1,57,000	3,14,000	1,20,000	1,20,000	2,40,000	2,85,000	1,57,000	1,57,000	3,14,000
11. Customs—														
Sea Customs	1,79,000	..	1,55,000	1,55,000	..	1,60,000	1,60,000	..	1,65,000	1,65,000	1,65,000	..	1,60,000	1,60,000
Land Customs	15,000	..	10,000	10,000	..	10,000	10,000	..	10,000	10,000	11,000	..	10,000	10,000
12. Assessed Taxes—License Tax ..	6,000	3,500	3,500	7,000	4,500	4,500	9,000	4,500	4,500	9,000	9,000	4,500	4,500	9,000
15. Post Office—District Post ..	1,06,000	..	1,07,000	1,07,000	..	1,14,000	1,14,000	..	1,13,000	1,13,000	1,16,000	..	1,14,000	1,14,000
18. Administration	2,56,000	..	2,60,000	2,60,000	..	2,60,000	2,60,000	..	2,60,000	2,60,000	2,60,000	..	2,60,000	2,60,000
26. Minor Departments—														
Public Exhibition	6,000	..	..	..	..	16,000	16,000	..	16,000	16,000	8,000	..	16,000	16,000
Birth and Death Registration ..	11,000	..	11,000	11,000	..	12,000	12,000	..	12,000	12,000	12,000	..	12,000	12,000
Trade Returns	25,000	..	25,000	25,000	..	28,500	28,500	..	27,500	27,500	30,000	..	28,500	28,500
Model Farms	..	..	..	..	..	..	..	..	..	..	2,000	..	..	..
Rain Gauges	..	..	..	..	..	500	500	..	500	500	600	..	500	500
30. Printing—District Press ..	91,000	..	1,19,000	1,19,000	..	1,00,000	1,00,000	..	98,000	98,000	1,04,000	..	1,00,000	1,00,000
31. Miscellaneous—														
Remitting Treasure ..	24,000	19,000	..	19,000	20,000	..	20,000	..	20,000	20,000	19,000	20,000	..	20,000
Maintenance and Burial of Pan-														
pers	4,000	..	3,000	3,000	..	6,000	6,000	..	6,000	6,000	6,000	..	6,000	6,000
Choultries, &c.	25,000	..	25,000	25,000	..	25,000	25,000	..	25,000	25,000	25,000	..	25,000	25,000
Cattle-disease Medicines ..	..	..	..	..	..	1,000	1,000	..	1,000	1,000	3,000	..	1,000	1,000
Stamping Weights, &c. ..	16,000	..	17,000	17,000	..	20,000	20,000	..	20,000	20,000	21,000	..	20,000	20,000
Agriculture and Trade ..	..	..	2,000	2,000	..	2,000	2,000	..	2,000	2,000	400	..	2,000	2,000
Rewards for destroying wild														
Animals	6,000	..	82,000	82,000	..	1,00,000	1,00,000	..	1,00,000	1,00,000	1,10,000	..	1,00,000	1,00,000
Rents, Rates and Taxes ..	..	..	..	..	..	..	..	..	..	..	5,000	..	..	..
Miscellaneous	..	..	..	..	..	..	..	..	..	..	2,000	..	..	..
32. Famine Relief—Fire, Flood, &c.,														
Charges	3,000	..	3,000	3,000	..	2,000	2,000	..	2,000	2,000	2,000	..	2,000	2,000
48. Civil Buildings—														
Land Revenue	60,000	..	61,000	61,000	..	73,000	73,000	..	80,000	80,000	81,000	..	73,000	73,000
Customs	7,000	..	6,000	6,000	..	15,600	15,600	..	11,500	11,500	16,000	..	15,600	15,600
Minor Departments ..	1,000	..	1,000	1,000	..	1,400	1,400	..	1,500	1,500	1,000	..	1,400	1,400
Total ..	66,02,000	21,3500	47,62,500	68,95,000	22,54,500	46,43,300	68,97,800	21,74,200	48,25,800	70,00,000	70,45,000	21,32,000	48,68,000	70,00,000

will be adopted at Rs. 1,00,000 for each of the years 1884-85 and 1885-86—(*Vide* Board's Proceedings, dated 16th October 1884, No. 3578).

District.	Actuals of 1883-84.	Sanctioned Estimate for 1884-85.	Revised Estimate for 1884-85.		Budget Estimate for 1885-86.	
			Collectors'.	Board's.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	15,200	10,000	15,000	15,000	15,000	15,000
2. Vizagapatam	10,700	10,000	11,000	11,000	11,000	11,000
3. Godávari	8,600	6,000	18,000	15,000	18,000	15,000
4. Kistna	1,100	1,000	1,300	1,300	1,300	1,300
5. Nellore	400	600	500	500	600	500
6. Cuddapah	9,600	4,000	9,800	9,800	10,000	9,800
7. Anantapur	900	1,000	1,200	1,200	1,200	1,200
8. Bellary	700	500	800	800	800	800
9. Kurnool	1,500	1,000	1,500	1,500	1,500	1,500
10. Chingleput	400	200	400	400	400	400
11. North Arcot	2,900	4,000	4,000	4,000	4,000	4,000
12. South Arcot	1,600	1,000	2,000	2,000	2,000	2,000
13. Tanjore	..	..	..	..	..	..
14. Trichinopoly	200	200	200	200	250	200
15. Madura	200	200	200	200	200	200
16. Tinnevelly	400	400	600	600	600	600
17. Coimbatore	2,400	2,000	2,500	2,500	2,500	2,500
18. Nilgiris	1,100	1,400	1,500	1,300	1,500	1,300
19. Salem	6,300	1,500	25,000	13,500	20,000	13,500
20. South Canara	7,100	6,000	7,200	7,200	7,200	7,200
21. Malabar	10,600	2,000	12,000	12,000	12,000	12,000
Total ..	81,900	53,000	1,14,700	1,00,000	1,10,050	1,00,000

77. *Miscellaneous—Establishment for Stamping Weights and Measures—Provincial.*—The estimated charges for each district in comparison with the estimated receipts are shown below :—

District.	Board's Estimate of Receipts for 1885-86.	Estimate of Charges for 1885-86.	
		Collectors'.	Board's.
	Rs.	Rs.	Rs.
1. Ganjam	...	...	..
2. Vizagapatam ...	400	360	360
3. Godávari	500	500	500
4. Kistna	1,000	770	780
5. Nellore	700	650	650
6. Cuddapah	700	700	700
7. Anantapur	1,100	950	960
8. Bellary	500	305	310
9. Kurnool	900	910	900
10. Madras	1,700	1,200	1,200
11. Chingleput	2,100	1,500	1,500
12. North Arcot	3,300	3,200	3,200
13. South Arcot	1,100	826	840
14. Tanjore	1,900	1,470	1,470
15. Trichinopoly ...	600	500	500
16 Madura	2,100	1,900	1,900
17. Tinnevelly	2,300	2,200	2,200
18. Coimbatore	600	600	600
19. Nilgiris	300	300	300
20. Salem	600	600	600
21. South Canara ...	300	220	230
22. Malabar	300	950	300
Total ...	23,000	20,611	20,000

required for Railway projects, which under G.O., dated 2nd August 1884, No. 897, Revenue Department, should be charged against "Public Works, Railways," the Collectors' estimates will be reduced to Rs. 20,740 for land trade, and Rs. 5,480 for sea-borne trade. The cost of the sanctioned scale of establishment for sea-borne trade is Rs. 5,460, which will be adopted in round numbers at Rs. 5,500. The grant made by the Government of India for the registration of land trade is Rs. 24,000 (G.O., dated 27th August 1880, No. 1044, Revenue Department). Deducting Rs. 1,080 on account of the establishment entertained in the Board's office which is debited to "Administration. Board of Revenue," the balance is Rs. 22,920 or Rs. 23,000 in round numbers, the whole of which will be entered for 1885-86. The total estimate under land and sea-borne trade will thus be Rs. 28,500 against Rs. 25,100, the actuals of 1883-84.

		Rs.
Actuals of 1882-83	.. ..	25,700
Do. of 1883-84	.. ..	25,100
Sanctioned estimate	for 1884-85	25,500
Revised do.	for ,, ...	27,500
Collectors' do.	for 1885-86	29,524
Board's do.	for ,, ...	28,500

61. *Provincial Statistics*—(3) *Rain-gauges.*—Rs. 595 are provided by Collectors against Rs. 500, the sanctioned grant for the current year. The latter amount will be repeated for 1885-86 also. The actuals on the average of the past five years amount to only Rs. 98.

		Rs.
Actuals of 1879-80	.. ..	180
Do. of 1880-81	.. ..	40
Do. of 1881-82	.. ..	40
Do. of 1882-83	.. ..	130
Do. of 1883-84	.. ..	100
	Total ..	490
	Average ..	98

62. *Scientific and other Minor Departments—Total Provincial Statistics.*—The total estimate under Provincial statistics as revised by the Board amounts to Rs. 40,000 for 1884-85 and Rs. 41,000 for 1885-86 against Rs. 37,000 the sanctioned estimate for the current year and Rs. 36,300 the actuals of 1883-84.

63. *Scientific and other Minor Departments—Model Farms.*—The Collectors of the districts noted in the margin provide Rs. 2,080 under this head. The provision in South Arcot and Trichinopoly is said to be required for the salary and travelling allowance of the local Cattle Disease Inspectors posted to those districts, and that in Bellary for general experiments. These charges, however, should properly be met from the provision in the Farm Budget. The Collectors of Cuddapah and Tanjore do not explain the nature of the provision made by them. The Collector of Madura explains that a model farm was established in the district in the latter part of 1883-84, and that Rs. 60 have been expended up to July 1884. The Board are not aware of the establishment of a model farm in Madura having been sanctioned. The total provision made by Collectors (Rs. 2,080) will therefore be struck out.

	Rs.
Cuddapah	30
Bellary	100
South Arcot	800
Tanjore	100
Trichinopoly	800
Madura	250
Total ..	2,080

64. *Total Scientific and other Minor Departments.*—The total estimate under scientific and other minor departments as revised by the Board thus amounts to Rs. 56,000 for the current year and Rs. 57,000 for 1885-86, against Rs. 53,000, the sanctioned grant for the current year.

	For 1884-85. Rs.	For 1885-86. Rs.
Exhibitions	16,000	16,000
Birth and Death Registration ..	12,000	12,000
Registration of Land Trade and Compilation of Sea-borne Trade	27,500	28,500
Rain-gauges	500	500
Total ..	56,000	57,000

65. *Stationery and Printing—Provincial—Collectorate Presses.*—The Collectors' estimates under this head amount to Rs. 97,244. Adding Rs. 1,000 for printing selections from the Board's records, Rs. 4,000 for printing the annual volume of trade and navigation accounts, and Rs. 1,500 for printing district manuals, the total amounts to Rs. 1,03,744 against Rs. 1,12,000 the sanctioned estimate for the current year and Rs. 1,19,100 the actuals of 1883-84. The Board would fix the revised estimate for the current year at Rs. 98,000, and the estimate for 1885-86 at Rs. 1,00,000 as detailed below :—

	Rs.
Actuals of 1879-80	90,400
Do. of 1880-81	84,000
Do. of 1881-82	75,900
Do. of 1882-83	77,800
Do. of 1883-84	1,19,100
Total	4,47,200
Average	89,440
Sanctioned estimate for 1884-85	1,12,000
Revised do. for ,,	98,000
Collectors' do. for 1885-86	1,03,744
Board's do. for ,,	1,00,000

Items.	Actuals of 1883-84.	Estimate for 1884-85.		Estimate for 1885-86.	
		Sanctioned.	Revised.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment	45,900	47,200	45,000	44,894	44,900
2. Temporary Establishment	600	1,500	1,000	1,060	1,000
3. Service Postage	18,900	16,000	20,000	20,300	20,000
4. Miscellaneous Contingencies subject to Regular Audit.	..	100	100	80	100
5. Contingencies admissible without Detailed Audit.	3,300	3,500	3,500	3,550	3,500
6. Purchase of Press Materials	17,100	14,500	13,500	20,200	17,000
7. Miscellaneous Expenditure other than Office Contingencies.	..	200	200	3,110	..
8. Printing at Private Press, Land Revenue	33,300	24,000	7,700	4,050	7,000
9. Do. do. Administration		5,000	7,000	6,500	6,500
Total	1,19,100	1,12,000	98,000	1,03,744	1,00,000

66. The decrease in Item 1 is due to the abolition of the Madura District Press (G.O., dated 17th November 1883, No. 2590, Financial Department).

67. *Item No.* 2.—The Collectors of the districts noted in the margin have provided Rs. 1,060 for temporary establishments. The amount will be adopted at Rs. 1,000.

	Rs.
Ganjam	300
Godávari	100
Kistna	200
South Arcot	100
Malabar	360
Total	1,060

68. *Item No.* 3.—The increase under this item is rendered necessary by the increasing circulation of District Gazettes and their greater bulk caused by the publication of information of general interest.

69. *Items Nos.* 7 *and* 8.—The Collector of Madura has provided Rs. 3,000 under Item 7 for printing the District Gazette at a private press. The provision will be transferred to Item No. 8, under which the Collector of Nílgiris has entered Rs. 4,000 for the same purpose.

	Rs.
Actuals of 1879-80	29,200
Do. of 1880-81	41,300
Do. of 1881-82	31,100
Do. of 1882-83	22,000
Do. of 1883-84	19,300
Total	1,42,900
Average	28,580
Sanctioned estimate for 1884-85	30,000
Revised do. for ,,	20,000
Collectors' do. for 1885-86	19,425
Board's do. for ,,	20,000

70. *Item No.* 9 is for printing selections from Board's records, trade and navigation accounts, and district manuals.

71. *Miscellaneous—Charges for remitting Treasure beyond the District and Landing Charges—Imperial.*—The provision made by Collectors (Rs. 19,425) is nearly the same as the actuals of 1883-84, viz., Rs. 19,300, and will be adopted in round numbers at Rs. 20,000 against Rs. 30,000, the sanctioned grant for the current year.

	Rs.
Actuals of 1879-80	11,400
Do. of 1880-81	4,600
Do. of 1881-82	4,500
Do. of 1882-83	4,900
Do. of 1883-84	2,700
Total	28,100
Average	5,620
Sanctioned estimate for 1884-85	6,000
Revised do. for ,,	6,000
Collectors' do. for 1885-86	6,010
Board's do. for ,,	6,000

72. *Miscellaneous—Maintenance and Burial of Paupers—Provincial.*—The amount provided by Collectors is Rs. 6,010 and corresponds with the sanctioned grant for the current year. The provision will be retained in round numbers at Rs. 6,000. For presidency charges, the Accountant-General will frame an estimate in communication with the Commissioner of Police.

	Rs.
Actuals of 1879-80	24,300
Do. of 1880-81	23,800
Do. of 1881-82	24,000
Do. of 1882-83	25,400
Do. of 1883-84	25,200
Total	1,22,700
Average	24,540
Sanctioned estimate for 1884-85	25,000
Revised do. for ,,	25,000
Collectors' do. for 1885-86	25,160
Board's do. for ,,	25,000

73. *Miscellaneous—Native Choultries and Langarkhanas—Provincial.*—Collectors estimate the charges under this head at Rs. 25,160 which very nearly corresponds with the actuals of 1883-84. The estimate will be accepted at Rs. 25,000 in round numbers.

	Rs.
Ganjam	15
Godávari	50
Nellore	100
Cuddapah	50
Anantapur	100
Bellary	100
Kurnool	150
North Arcot	100
South Arcot	820
Tanjore	100
Trichinopoly	900
Coimbatore	30
South Canara	100
Malabar	50
Total	2,665

74. *Miscellaneous—Distribution of Cattle Disease Medicine—Provincial.*—It has been decided in Board's Proceedings, dated 21st June 1883, No. 1804, recorded in G.O., dated 14th July 1883, No. 857, Revenue Department, that the cost of medicines supplied by the Cattle Disease Inspector should be met from the provision made for the purpose in the Government Farms Budget. The provision made by Collectors is Rs. 2,665 as noted in the margin. As Collectors may have occasion to purchase medicines locally on emergencies, a sum of Rs. 1,000 will be provided to meet such charges.

	Rs.
Anantapur	200
South Arcot	10
Coimbatore	50
South Canara	200
Total	460

75. *Miscellaneous—Improvement of Agriculture and Trade—Provincial.*—The Collectors of the districts noted in the margin have provided Rs. 460 with reference to G.O., dated 28th February 1883, No. 196, Revenue Department. The Board will provide as in the current year a sum of Rs. 2,000 to be placed at the disposal of the Director of Revenue Settlement and Agriculture who has taken credit for the amount in his farm budget submitted with Board's Proceedings, dated 9th October 1884, No. 3488.

	Rs.
Actuals of 1881-82	25,700
Do. of 1882-83	50,000
Do. of 1883-84	81,900
Sanctioned estimate for 1884-85	53,000
Revised do. for ,,	1,00,000
Collectors' do. for 1885-86	1,10,050
Board's do. for ,,	1,00,000

76. *Miscellaneous—Rewards for the Destruction of Wild Animals—Provincial.*—Collectors estimate the charges under this head at Rs. 1,14,700 for the current year and Rs. 1,10,050 for 1885-86, against Rs. 53,000, the sanctioned grant as reduced by the Government of India, and Rs. 81,900, the actuals of 1883-84. The increase occurs in almost all the districts and is due to the orders passed in June 1882 regarding the payment of full rewards in all cases, and to the recent enhancement of the scale in certain districts (G.Os., dated 4th March and 4th July 1882, Nos. 261-261 A and 687, Revenue Department, and 14th June 1883, Nos. 738-738 A). The estimates

will be adopted at Rs. 1,00,000 for each of the years 1884-85 and 1885-86—(*Vide* Board's Proceedings, dated 16th October 1884, No. 3578).

District.	Actuals of 1883-84.	Sanctioned Estimate for 1884-85.	Revised Estimate for 1884-85.		Budget Estimate for 1885-86.	
			Collectors'.	Board's.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	15,200	10,000	15,000	15,000	15,000	15,000
2. Vizagapatam	10,700	10,000	11,000	11,000	11,000	11,000
3. Godávari	8,600	6,000	18,000	15,000	18,000	15,000
4. Kistna	1,100	1,000	1,300	1,300	1,300	1,300
5. Nellore	400	600	500	500	600	500
6. Cuddapah	9,600	4,000	9,800	9,800	10,000	9,800
7. Anantapur	900	1,000	1,200	1,200	1,200	1,200
8. Bellary	700	500	800	800	800	800
9. Kurnool	1,500	1,000	1,500	1,500	1,500	1,500
10. Chingleput	400	200	400	400	400	400
11. North Arcot	2,900	4,000	4,000	4,000	4,000	4,000
12. South Arcot	1,600	1,000	2,000	2,000	2,000	2,000
13. Tanjore	..	..	..	..	..	..
14. Trichinopoly	200	200	200	200	250	200
15. Madura	200	200	200	200	200	200
16. Tinnevelly	400	400	600	600	600	600
17. Coimbatore	2,400	2,000	2,500	2,500	2,500	2,500
18. Nilgiris	1,100	1,400	1,500	1,300	1,500	1,300
19. Salem	6,300	1,500	25,000	13,500	20,000	13,500
20. South Canara	7,100	6,000	7,200	7,200	7,200	7,200
21. Malabar	10,600	2,000	12,000	12,000	12,000	12,000
Total ..	81,900	53,000	1,14,700	1,00,000	1,10,050	1,00,000

77. *Miscellaneous—Establishment for Stamping Weights and Measures—Provincial.*—The estimated charges for each district in comparison with the estimated receipts are shown below :—

District.	Board's Estimate of Receipts for 1885-86.	Estimate of Charges for 1885-86.	
		Collectors'.	Board's.
	RS.	RS.	RS.
1. Ganjam	...	...	..
2. Vizagapatam ...	400	360	360
3. Godávari	500	500	500
4. Kistna	1,000	770	780
5. Nellore	700	650	650
6. Cuddapah	700	700	700
7. Anantapur	1,100	950	960
8. Bellary	500	305	310
9. Kurnool	900	910	900
10. Madras	1,700	1,200	1,200
11. Chingleput	2,100	1,500	1,500
12. North Arcot	3,300	3,200	3,200
13. South Arcot	1,100	826	840
14. Tanjore	1,900	1,470	1,470
15. Trichinopoly ...	600	500	500
16 Madura	2,100	1,900	1,900
17. Tinnevelly	2,300	2,200	2,200
18. Coimbatore	600	600	600
19. Nilgiris	300	300	300
20. Salem	600	600	600
21. South Canara ...	300	220	230
22. Malabar	300	950	300
Total ...	23,000	20,611	20,000

Items.	Actuals of 1883-84.	Estimate for 1884-85.		Budget Estimate for 1885-86.
		Sanctioned.	Revised.	
	RS.	RS.	RS.	RS.
1. Salary of Members exclusive of Annuity Fund	1,12,100	1,20,100	1,20,100	1,20,100
2. Salary of Secretary exclusive of Annuity Fund	24,100	23,040	23,040	23,040
3. Salary of Sub-Secretary exclusive of Annuity Fund	18,700	17,280	17,280	17,280
4. Establishment	81,500	81,580	81,580	81,580
5. Temporary Establishment	400	400	400	400
6. Travelling Allowance	1,600	...	...	...
7. Service Postage	6,300	7,000	7,500	7,500
8. Service Telegram	1,400	2,000	2,000	2,000
9. Purchase of Furniture		3,400	2,000	2,000
10. Purchase of Articles manufactured out of India costing more than Rs. 5 each ...		50	50	50
11. Purchase of Periodicals and Newspapers ...		200	200	200
12. Purchase of Books		200	200	200
13. Hot-weather Charges	4,400	220	200	200
14. Contingencies admissible without Detailed Audit		4,330	5,300	5,300
15. Contingent Expenditure other than Office Contingencies, Lithographing New District Maps		200	150	150
Total ...	2,50,500	2,60,000	2,60,000	2,60,000

The decrease under Item 9 is due to provision for new record racks having been made in the Public Works Budget (G.O., dated 10th July 1884, No. 1712-W).

58. *Scientific and other Minor Departments—Provincial—Public Exhibitions and Fairs.*—The Collectors of Cuddapah and Anantapur provide Rs. 8,030 on this account. With reference to G.Os., dated 3rd March 1882, No. 257, Revenue Department, 30th January 1884, No. 146, Revenue Department, and 10th July 1884, No. 832, Revenue Department and Board's Proceedings, dated 18th September 1884, No. 3265, the Board will provide Rs. 16,000 for exhibitions to be held, one in the Northern and another in the Southern Districts, at an estimated cost of Rs. 8,000 each.

	RS.
Actuals of 1879-80	10,500
Do. of 1880-81	10,700
Do. of 1881-82	10,700
Do. of 1882-83	11,300
Do. of 1883-84	11,150
Total ..	54,350
Average ..	10,870
Sanctioned estimate for 1884-85	11,000
Revised do. for ,, ...	12,000
Collectors' do. for 1885-86	12,100
Board's do. for ,, ...	12,000

59. *Scientific and other Minor Departments—Provincial Statistics*—(1) *Birth and Death Registration.*—The Government of India have reduced the Board's estimate for the current year to Rs. 11,000. Collectors estimate the charges for 1885-86 at Rs. 12,100, which will be adopted in round numbers at Rs. 12,000. The cost of the sanctioned scale of establishment is Rs. 10,800, and Rs. 1,200 more are required for contingencies.

60. *Provincial Statistics*—(2) *Trade Returns.*—Under this head also the Government of India have reduced the Board's estimate from Rs. 28,500 to Rs. 25,500. The provision made by Collectors for the registration of land trade with native states, and for the compilation of statistics of sea-borne trade is Rs. 23,044 and Rs. 6,480, respectively. Excluding, however, Rs. 2,304 from the former and Rs. 1,000 from the latter erroneously entered by the Collectors of Coimbatore and Malabar on account of the cost of establishments entertained for collecting statistics of traffic

Items.	ACTUALS OF				ESTIMATE FOR 1884-85.		ESTIMATE FOR 1885-86.	
	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Establishment	22,200	22,000	22,400	22,200	22,200	22,100	22,128	22,100
2. Travelling Allowance ..	..	..	100	30	..	..	..	..
3. Service Postage	..	..	100	40	50	50	50	50
4. Service Telegram ..	..	..	..	..	..	50	50	50
5. Office Rent and Assessment.	250	200	100	180	300	300	300	300
6. Purchase of Furniture ..	2,900	2,300	..	3,370	100	100	100	100
7. Purchase of Stores ..			..		..	300	100	100
8. Miscellaneous Charges subject to Regular Audit.					150	100	100	100
9. Charges admissible without Detailed Audit.			4,300		2,900	2,700	2,500	2,500
10. Rewards			600		1,000	2,600	2,750	2,700
11. Freight, &c., of Spirits .	1,59,400	1,72,600	1,71,500	1,67,830	1,76,000	1,74,900	1,76,000	1,76,000
12. Registration Charges ..	1,550	100	300	650	4,000	3,500	3,150	3,100
13. Purchase of Casks ..	..	..	..	..	500	500	500	500
14. House and Shop-rent ..	..	..	..	..	..	..	..	..
15. Law Charges	..	..	..	..	2,000	2,000	1,910	1,500
16. Miscellaneous Charges other than Office Contingencies.	..	..	..	..	200	200	205	200
17. Opium Charges	..	..	..	..	600	600	700	700
Total ..	1,86,300	1,97,200	1,99,400	1,94,300	2,10,000	2,10,000	2,10,543	2,10,000

45. The total estimates under excise as revised by the Board will thus amount to Rs. 2,40,000 for 1884-85, and Rs. 3,14,000 for 1885-86. One half of the estimates will be debitable to Imperial and the other half to Provincial Services.

46. *Customs—Provincial—Sea Customs.*—The estimates under this head as compared with the actuals of previous years and the grant for the current year are detailed below :—

Items.	ACTUALS OF						ESTIMATE FOR 1884-85.		ESTIMATE FOR 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Two-thirds of the salary of Collector less deduction on account of Annuity Fund.	33,500	22,100	33,700	21,200	16,000	25,300	17,900	17,000	17,920	17,900
2. Deputy Collector ..	8,400	8,400	8,400	6,800	6,000	7,600	6,000	6,000	6,000	6,000
3. Establishment ..	1,40,900	1,38,100	1,35,500	1,15,100	1,07,800	1,27,480	1,05,200	1,04,000	1,02,396	1,00,000
4. Temporary Establishment.	3,700	4,500	1,400	1,100	1,100	2,360	1,300	1,300	1,300	1,300
5. Travelling Allowance.	..	..	1,300	900	1,000	640	1,200	1,200	1,333	1,200
6. Service Postage ..	1,700	1,650	1,700	1,600	1,500	1,630	2,000	2,000	1,930	2,000
7. Service Telegram ..	300	250	250	100	200	220	500	500	500	500
8. Binding Books ..	..	..	..	..	100	20	150	200	170	200
9. Office Rent	5,300	3,100	6,000	4,700	700	4,380	500	700	720	700
10. Assessment					2,100		4,000	4,000	3,964	4,000
11. Purchase of Furniture.							1,000	1,400	1,400	1,000
12. Purchase of Articles manufactured out of India costing more than Rs. 5 each.	100	..	..	..						
13. Purchase of Stores ..					3,200	6,110	200	200	200	200
14. Miscellaneous Charges subject to Regular Audit.	10,900	8,500	4,650	3,200			..	600	600	600
							1,350	900	900	900
							5,500	5,000	4,920	5,000
15. Contingencies admissible without Detailed Audit.										
16. Fees for Clerks working out of Office Hours.	13,600	16,500	16,600	16,700	15,200	15,720	17,700	16,500	16,550	16,500
17. Rewards	..	..	..	..	200	40	1,700	1,700	1,700	1,700
18. Law Charges	..	..	..	..	..	..	1,000	1,000	2,000	300
19. Miscellaneous Charges other than Office Contingencies.	..	..	..	..	..	..	1,300	800	400	..
Total ..	2,18,400	2,03,100	2,09,500	1,71,400	1,55,100	1,91,500	1,68,500	1,65,000	1,64,903	1,60,000
Imperial ..	2,13,100	2,00,000	2,03,500	..	..	..	..	..	..	..
Provincial ..	5,300	3,100	6,000	1,71,400	1,55,100	..	1,68,500	1,65,000	1,64,903	1,60,000

47. *Items Nos.* 1 *and* 2 are in accordance with the scale sanctioned in G.O , dated 19th June 1882, No. 637, Revenue Department. If, as contemplated in G.O., dated 18th March 1884, No. 394, Revenue Department, the salary of the Collector of Madras is reduced to Rs. 1,800 per mensem, the provision under Item 1 should be fixed at only Rs. 13,800.

48. *Item No.* 3.—The cost according to the sanctioned scale as revised in G.Os., dated 19th June 1882, No. 637, Revenue Department, 27th August 1883, No. 1038, Revenue Department, 1st September 1883, No. 1066, Revenue Department, 27th November 1883, No. 1467, Revenue Department, 18th August 1884, No. 947, Revenue Department, 23rd August 1884, No. 961, Revenue Department, and 9th September 1884, No. 1007, Revenue Department, is Rs. 1,00,284, and this amount will be adopted at Rs. 1,00,000 in round numbers.

	Per Annum. Rs.		Per Annum. Rs.
1. Ganjam ..	6,444	9. Madura ..	3,756
2. Vizagapatam.	4,704	10. Tinnevelly ..	3,204
3. Godávari ..	6,504	11. South Canara.	12,468
4. Kistna ..	2,712	12. Malabar ..	21,144
5. Nellore ..	3,288		
6. Madras ..	24,744	Total ..	1,00,284
7. South Arcot ..	3,060		
8 Tanjore ..	8,256		

49. *Item No.* 4.—The provision under this item is for the establishment in South Canara (costing Rs. 600 per annum) sanctioned in G.O., dated 26th July 1883, No. 913, Revenue Department, and for the usual Patrol Boat establishment in Malabar sanctioned in G.O., dated 8th May 1884, No. 612, Revenue Department, for the current year. If the scheme for the revision of revenue establishments comes into force during 1885-86, the amount provided for South Canara will have to be transferred to Item No. 3 (permanent establishment). The other items are of a fluctuating character and do not call for remark.

50. *Customs—Provincial—Land Customs.*—The amounts estimated by Collectors under this head and those adopted by the Board are detailed below in comparison with the actuals of previous years, and the sanctioned and revised estimates for the current year :—

Items.	Actuals of						Estimate for 1884-85.		Estimate for 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment ..	19,100	20,600	19,900	12,100	8,200	15,980	8,100	8,000	8,010	8,000
2. Temporary Establishment.					..		..	..	540	..
3. Travelling Allowance.	1,800	1,900	2,300	1,600	100	1,820	200	200	215	200
4. Service Postage ..					200		300	250	285	250
5. Service Telegram ..					..		..	..	..	..
6. Office Rent					200		200	200	200	200
7 Assessment					..		200	..	5	..
8. Miscellaneous Charges subject to Regular Audit.							300	50	70	50
9. Contingencies admissible without Detailed Audit.					1,000		1,400	1,000	1,070	1,000
10. Rewards							600	300	300	300
11. Law Charges							..	..	..	..
12. Miscellaneous Charges other than Office Contingencies.							200	..	85	..
Total ..	20,900	22,500	22,200	13,700	9,700	17,800	11,500	10,000	10,780	10,000
	Imperial.			..	..	..	..	..	..	..

51. *Item No.* 1.—The cost of the sanctioned scale amounts to Rs. 8,016 exclusive of the pay of the female searcher in South Arcot whose services should have been dispensed with by the Collector with reference to paragraph 47 of Board's Proceedings, dated 25th October 1883, No. 3205.

52. *Item No.* 2.—The Collector of South Arcot provides Rs. 1,080 for the current year and Rs. 540 for 1885-86 on account of the registration of traffic in connection

with projected lines of Railway—*vide* Board's Proceedings, dated 15th August 1884, No. 2836, and 5th September 1884, Mis. No. 8432. But as the charges on this account are debitable to "Public Works, Railways" (G.O., dated 2nd August 1884, No. 897, Revenue Department), the provisions made by the Collector will be struck out.

53. The cost of the Land Customs Preventive Force, including that of the additional establishment for Tanjore sanctioned in G.Os., dated 1st July 1884, No. 799, Revenue Department, and 14th July 1884, Mis. No. 1558, Financial Department, is reported by the Inspector-General of Police to be Rs. 26,914. Rs. 26,900 in round numbers should be provided for under "20. Police, Imperial."

54. *Total Sea and Land Customs—Provincial.*—The total estimate under Sea and Land Customs thus amounts to Rs. 1,75,000 for 1884-85 and Rs. 1,70,000 for 1885-86 against Rs. 1,80,000, the sanctioned grant for the current year, and Rs. 1,64,800, the actuals of 1883-84.

55. *Assessed Taxes—License Tax—Divided Head.*—The following statement shows the estimates proposed by Collectors and those adopted by the Board. The Government of India have reduced the Board's estimate under this item from Rs. 9,000 to Rs. 8,000. The Board have generally adopted Collectors' estimates :—

Items.	Actuals.						Estimate for 1884-85.		Estimate for 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Allowance to the Deputy Collector of Madras..	..	..	..	1700	1,500	8,670	1,500	1,500	1,500	1,500
2. Establishment	32,900	4,300	1,400	..	1,560		1,560	1,560	1,560	1,560
3. Remuneration to Municipalities	12,300	4,800	4,200	3,800	3,710	5,760	4,900	5,300	5,370	5,300
4. Travelling Allowance ..	..	..	..	..	..	..	..	..	..	..
5. Service Postage ..	..	..	..	..	..	..	40	40	40	40
6. Miscellaneous Contingencies subject to Regular Audit	1,800	700	200	200	30	590	..	100	100	100
7. Contingencies admissible without Detailed Audit	..	..	..	..	..	..	..	100	130	100
8. Contingent Expenditure other than Office Contingencies ..	..	..	..	..	..	..	..	400	520	400
Total ..	47,000	9,800	5,800	5,700	6,800	15,020	8,000	9,000	9,220	9,000
Imperial ..	47,000	9,800	5,700	2,850	3,400	..	4,000	4,500	..	4,500
Provincial ..	..	..	100	2,850	3,400	..	4,000	4,500	..	4,500

56. *Post Office—District Post—Provincial.*—The Collectors' estimates for 1885-86 amount to Rs. 1,13,038 against Rs. 1,06,000, the sanctioned estimate for the current year as reduced by the Government of India. Adding Rs. 2,064 for the establishment entertained in the Postmaster-General's office, the total estimate amounts to Rs. 1,15,102 against Rs. 1,14,334 estimated by the Postmaster-General. The latter figure will be adopted in round numbers at Rs. 1,14,000.

	Rs.
Actuals of 1879-80	1,06,700
Do. of 1880-81	1,07,500
Do. of 1881-82	1,07,300
Do. of 1882-83	1,05,300
Do. of 1883-84	1,06,800
Total ..	5,33,600
Average ..	1,06,720
Sanctioned estimate for 1884-85	1,06,000
Revised do. for ,, ...	1,13,000
Collectors' estimates for 1885-86	1,15,102
Postmaster-General's estimate for 1885-86 ..	1,14,334
Board's estimate for 1885-86	1,14,000
Actuals of 1879-80	2,65,500
Do. of 1880-81	2,46,100
Do. of 1881-82	2,45,600
Do. of 1882-83	2,72,700
Do. of 1883-84	2,50,500
Total ..	12,80,400
Average ..	2,56,080

57. *Administration—Board of Revenue—Provincial.*—Under this head Rs. 2,60,000 have been provided as in the current year for the cost of the Board of Revenue as detailed below.

Items.	Actuals of 1883-84.	Estimate for 1884-85.		Budget Estimate for 1885-86.
		Sanctioned.	Revised.	
	RS.	RS.	RS.	RS.
1. Salary of Members exclusive of Annuity Fund	1,12,100	1,20,100	1,20,100	1,20,100
2. Salary of Secretary exclusive of Annuity Fund	24,100	23,040	23,040	23,040
3. Salary of Sub-Secretary exclusive of Annuity Fund	18,700	17,280	17,280	17,280
4. Establishment	81,500	81,580	81,580	81,580
5. Temporary Establishment	400	400	400	400
6. Travelling Allowance	1,600	...	...	...
7. Service Postage	6,300	7,000	7,500	7,500
8. Service Telegram	1,400	2,000	2,000	2,000
9. Purchase of Furniture		3,400	2,000	2,000
10. Purchase of Articles manufactured out of India costing more than Rs. 5 each ...		50	50	50
11. Purchase of Periodicals and Newspapers ...		200	200	200
12. Purchase of Books		200	200	200
13. Hot-weather Charges	4,400	220	200	200
14. Contingencies admissible without Detailed Audit		4,330	5,300	5,300
15. Contingent Expenditure other than Office Contingencies, Lithographing New District Maps		200	150	150
Total ...	2,50,500	2,60,000	2,60,000	2,60,000

The decrease under Item 9 is due to provision for new record racks having been made in the Public Works Budget (G.O., dated 10th July 1884, No. 1712-W).

58. *Scientific and other Minor Departments—Provincial—Public Exhibitions and Fairs.*—The Collectors of Cuddapah and Anantapur provide Rs. 8,030 on this account. With reference to G.Os., dated 3rd March 1882, No. 257, Revenue Department, 30th January 1884, No. 146, Revenue Department, and 10th July 1884, No. 832, Revenue Department and Board's Proceedings, dated 18th September 1884, No. 3265, the Board will provide Rs. 16,000 for exhibitions to be held, one in the Northern and another in the Southern Districts, at an estimated cost of Rs. 8,000 each.

	RS.
Actuals of 1879-80	10,500
Do. of 1880-81	10,700
Do. of 1881-82	10,700
Do. of 1882-83	11,300
Do. of 1883-84	11,150
Total ..	54,350
Average ..	10,870
Sanctioned estimate for 1884-85	11,000
Revised do. for ,, ...	12,000
Collectors' do. for 1885-86	12,100
Board's do. for ,, ...	12,000

59. *Scientific and other Minor Departments—Provincial Statistics*—(1) *Birth and Death Registration.*—The Government of India have reduced the Board's estimate for the current year to Rs. 11,000. Collectors estimate the charges for 1885-86 at Rs. 12,100, which will be adopted in round numbers at Rs. 12,000. The cost of the sanctioned scale of establishment is Rs. 10,800, and Rs. 1,200 more are required for contingencies.

60. *Provincial Statistics*—(2) *Trade Returns.*—Under this head also the Government of India have reduced the Board's estimate from Rs. 28,500 to Rs. 25,500. The provision made by Collectors for the registration of land trade with native states, and for the compilation of statistics of sea-borne trade is Rs. 23,044 and Rs. 6,480, respectively. Excluding, however, Rs. 2,304 from the former and Rs. 1,000 from the latter erroneously entered by the Collectors of Coimbatore and Malabar on account of the cost of establishments entertained for collecting statistics of traffic

40. *Item No.* 6.—The revised estimate includes the cost of the water-marked paper for Court copy stamps ordered to be purchased in Board's Proceedings, dated 18th June 1884, Mis. No. 5417.

41. The provision under Item 15 is for the charges on account of the sale of stamps for copies which under instructions from the Comptroller-General have to be debited to stamps. *Vide* Board's Proceedings, dated 18th March 1884, No. 969, recorded in G.O., dated 30th April 1884, Mis. No. 948, Financial Department. Under other items Collectors' estimates have been generally adopted.

42. *Excise on Spirits and Drugs.*—The Commissioner of Salt and Abkári Revenue estimates the charges on account of the augmentation of the salt preventive establishment for distillery supervision and liquor shop inspection (G.O., dated 23rd August 1884, No. 963, Revenue Department), at Rs. 13,750 for 1884-85, and Rs. 74,000 for 1885-86. This, it is observed, is inclusive of the Assistant Commissioner and his establishment newly proposed for the Calicut Division, but exclusive of the cost of the additional Assistant Inspectors sanctioned in G.O., dated 7th October 1884, Mis. No. 4401-A., Revenue Department. The omission to include the latter item is attributed by the Commissioner to the fact that the cost of these officers will be more than covered by payments made by distillers and keepers of excise depôts. The Board are of opinion, however, that the correct course is to credit these payments to "Abkári Receipts" and debit the cost of the supervising establishment to "Abkári Charges." They would accordingly fix the estimates in round numbers at Rs. 30,000 for 1884-85, and Rs. 1,04,000 for 1885-86. The details are given below :—

	Revised Estimate for 1884-85.	Budget Estimate for 1885-86.
	RS.	RS.
1. Increase to the pay of the Commissioner (G.O., dated 22nd August 1884, No. 958, Revenue Department)	3,500	6,000
2. Salary of Assistant Commissioner	1,000	6,000
3. Salary of 3 Inspectors	1,500	9,000
4. Salary of 21 Assistant Inspectors	16,000	30,000
5. Salary of 50 Sub-Inspectors	1,200	25,000
6. Assistant Commissioner's Establishment ...	300	1,900
7. Circle and Factory Establishments ...	2,000	16,000
8. Temporary Establishment in the Central Office.	2,900	5,800
9. Wynaad Allowance	300	1,300
10. Contingencies including cost of clothing petty officers and peons in unhealthy localities ...	1,300	3,000
Total ...	30,000	1.04,000

43. The estimates under Items 2, 3, 5 and 6 are less than the scale proposed by the Commissioner owing to the fact that the several classes of officers will, in the first instance, be appointed to the lowest grade. The propriety of debiting to Abkári the entire salary of the new Assistant Commissioner and of his establishment seems open to question, but pending the definite settlement of the division of the charges between salt and abkári referred to in paragraph 5 of (G.O., dated 23rd August 1884, No. 963, Revenue Department), the Commissioner's estimate will be left unaltered.

44. *Excise—District Charges.*—The details of the estimates on account of the usual abkári charges in the districts compared with the actuals of previous years are given below. The Board have generally adopted the Collectors' estimates which they see no reason to alter. The provision under Item 1 is for the Abkári establishment in Madras, and for the staff of eight peons maintained in the Jeypore Territory, Vizagapatam District (*vide* G.Os., dated 4th January 1881, 3rd January 1882, Nos. 10 and 3, Revenue Department, 7th January 1870, No. 28, Revenue Department, and 6th March 1884, Mis. No. 1045, Revenue Department.

the fact that a large number of officers were at starting appointed to the grade of Assistant instead of to the grade of Inspector. The increase in the budget estimate for 1885-86 as compared with the revised estimate for the current year is due to the higher grades of the several classes of officers being brought up to full strength and to increased provision on account of Fish-curing Establishments and for Saltpetre Amins.

32. The details of the Temporary Establishments provided for under Item 9 are as follows :—

	RS.
(*a*) Pan Guards required during the Manufacturing Season ...	31,905
(*b*) Fish-curing Establishments including the Clerks sanctioned in G.O., dated 30th January 1884, No. 148, Revenue Department	16,000
(*c*) Preventive Establishments at Manganapudi Factory ...	114
(*d*) Establishments for the Supervision of the Transport of Salt at the Madras Depôt (G.O., dated 13th May 1884, No. 641, Revenue Department)	392
(*e*) Engine Driver and Fireman for the Steam Launch (G.O., dated 1st April 1884, No. 459, Revenue Department) ...	444
(*f*) Saltpetre Amins	8,351
(*g*) Temporary Clerk for the Trichinopoly Circle (G.O., dated 2nd June 1884, No. 701, Revenue Department)	300
(*h*) Boatmen for Negapatam	168
(*i*) Store Clerk and Store Lascar for the Central Office	276
(*j*) Reserve	3,050
Total ...	61,000

33. *Salt Contingencies and Salt Purchase and Freight.*—The estimates under these heads are detailed below in comparison with the actuals of previous years and the sanctioned and revised estimates for the current year. The Commissioner's estimates have been carefully prepared and will be adopted with slight modifications to arrive at a round figure :—

Items.	Actuals.				Estimate for 1884-85.		Estimate for 1885-86.	
	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Commissioner's.	Board's.
Office Contingencies.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Travelling allowances ..	27,000	40,300	43,600	36,970	51,600	51,300	51,000	51,000
2. Service postage	4,200	6,500	8,300	6,330	6,800	7,700	7,800	7,800
3. Service telegram	900	1,500	1,500	1,300	1,700	1,600	1,800	1,800
4. Miscellaneous contingencies subject to regular audit	700	200	400	440	1,400	1,400	1,400	1,400
5. Office contingencies admissible without detailed audit	8,500	18,400	15,800	14,230	7,900	10,000	10,000	10,000
6. Petty construction and repairs and petty works for manufacture and storage.	1,16,500	1,39,200	1,47,500	1,34,400	1,83,000	1,56,000	1,09,300	1,10,000
7. Rewards	8,700	13,500	22,100	14,770	25,000	25,000	23,000	23,000
8. Freight and other charges for export and import of salt	..	10,400	7,800	6,070	5,000	17,100	22,000	22,000
9. Charges for destroying spontaneous salt ..	1,700	800	700	1,060	1,400	1,000	900	900
10. Remittance charges ..	1,200	1,100	900	1,070	1,200	1,000	1,000	1,000
11. Charges for examining salt heaps	1,200	1,000	800	1,000	1,500	1,500	1,100	1,100
12. Charges for conveying salt to French Government ..	6,500	5,900	7,300	6,570	6,100	8,000	8,000	8,000
13. Charges for conveying salt to fish-curing yards ..	500	2,100	5,900	2,830	3,900	10,000	12,000	12,000
14. Boat charges	1,200	600	800	860	400	300	500	500
15. Purchase and repair of arms and accoutrements.	600	4,600	600	1,930	3,000	3,100	1,000	1,000

Items.	ACTUALS.				ESTIMATE FOR 1884-85.		ESTIMATE FOR 1885-86.	
	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Commissioner's.	Board's.
Office Contingencies—(Contd.)	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
16. Ammunition	..	..	..	..	1,000	1,000	1,000	1,000
17. Purchase and repair of tents	19,000	10,200	16,700	15,300	1,000	4,500	2,000	2,000
18. Rents, rates and taxes ..	11,300	3,100	3,100	5,830	3,800	2,500	2,700	3,000
19. Miscellaneous revenue contingencies subject to regular audit	18,600	11,300	4,700	11,540	7,000	7,000	7,000	7,000
20. Revenue contingencies admissible without detailed audit	2,200	2,300	2,100	2,200	2,500	3,000	3,000	3,000
Total ..	2,30,500	2,73,000	2,90,600	2,64,700	3,15,200	3,13,000	2,66,500	2,67,500
Salt Purchase and Freight.								
21. Purchase of salt manufacturers' share	5,87,200	5,63,300	4,54,100	5,34,870	4,68,000	4,26,900	3,50,600	3,50,600
22. Conveying and storing salt	1,32,000	1,20,100	92,300	1,14,800	1,02,800	97,700	69,400	69,400
23. Cost and repair of salt weighing machines ..	7,500	1,100	1,800	3,470	7,500	7,300	7,000	7,000
24. Cost of gathering spontaneous salt	1,100	5,500	100	2,230	4,000	2,100	5,000	5,000
25. Other items	200	5,200	4,500	3,300	4,500	5,000	5,000	5,000
26. Manufacture contingencies admissible without detailed audit	9,400	7,200	4,600	7,060	8,000	6,000	6,500	6,500
Total ..	7,37,400	7,02,400	5,57,400	6,65,730	5,94,800	5,45,000	4,43,500	4,43,500
Grand Total ..	9,67,900	9,75,400	8,48,000	9,30,430	9,10,000	8,58,000	7,10,000	7,11,000

34. *Item No.* 6.—The decrease in the revised estimate as compared with the sanctioned grant for the current year is due to the Uppalavadi Project and the Karasa Extension having been abandoned for the present. The decrease in the budget estimate for 1885-86 is ascribed to a smaller provision on account of works for manufacture and storage owing to the extension of the excise system, under which the execution of such works will fall upon the licensees. The estimate for 1885-86 includes Rs. 45,010 for original works and Rs. 64,990 for repairs. The particulars of the original works are given below :—

	RS.
1. Erection of Quarters for Officers	15,000
2. Constructing Huts for Petty Officers and Peons	8,260
3. Do. Watch Towers and Guard Huts	1,500
4. Experiments and Improvements	5,000
5. Constructing Flood Banks at Morekulam	3,100
6. Improving Fences	2,450
7. Enlarging Store Godown at Madras Depôt	2,500
8. Providing Gates	1,640
9. Constructing Platforms and Drying Grounds	1,300
10. Sinking Wells	1,190
11. Bridges	670
12. Extending and Improving Fish-curing Yards	480
13. Constructing Patrol Path	600
14. Extending and Improving Salt Office at Adirámpatnam ...	450
15. Boats	320
16. Deepening Canal at Cuddalore Factory	270
17. Constructing Sheds	230
18. Unforeseen Works...	50
Total ...	45,010

35. *Items Nos.* 8 *and* 13.—The increased provision under Items 8 and 13 is necessitated by the increasing quantity of salt required to be conveyed to fish-curing yards, the number of which is steadily increasing.

36. *Items Nos.* 21 *and* 22.—The decrease under these items is due to a smaller provision owing to the extension of the excise system.

37. *Total Salt.*—The total estimate under salt on account of establishment and contingencies thus amounts to Rs. 17,20,000, and compares as follows with the sanctioned and revised estimates for the current year and the actuals of previous years :—

	RS
Actuals of 1879-80	9,43,200
Do. of 1880-81	14,05,900
Do. of 1881-82	13,28,200
Do. of 1882-83	15,22,600
Do. of 1883-84	16,06,500
Total ...	68,06,400
Average ...	13,61,280
Sanctioned estimate for 1884-85	19,00,000
Revised do. for ,, ...	17,80,000
Commissioner's estimate for 1885-86	17,25,000
Board's estimate for 1885-86	17,20,000

38. *Stamps—Divided Head.*—The estimates proposed by the local officers and those adopted by the Board under this head are shown below in comparison with the actuals of past years ; presidency and district charges are shown together :—

Items.	ACTUALS OF						ESTIMATE FOR 1884-85.		ESTIMATE FOR 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Superintendent ..	10,900	13,100	14,800	12,400	10,200	12,280	12,400	15,800	12,400	12,400
2. Establishment ..	20,700	18,200	17,600	18,000	19,000	18,700	17,750	17,700	17,746	17,700
3. Freight on Stamps.				..	..		500	..	..	..
4. Freight and Packing Charges				..	700		1,500	..	..	..
5. Travelling Allowance				..	..		..	..	..	..
6. Purchase of Stores.				..	..		..	7,500	110	100
7. Service Postage ..				900	600		2,100	1,800	1,330	1,600
8. Service Telegrams.	6,800	6,500	5,700	100	100	7,420	100	100	110	100
9. Office Rent.. ..				..	..		..	..	..	..
10. Assessment ..	800	400	600	700	400		1,000	1,000	1,000	1,000
11. Miscellaneous Contingencies subject to Regular Audit.										
12. I (*b*) Contingencies admissible without Detailed Audit.				7,900	..		250	100	120	100
13. Discount on General Stamps					4,900		6,800	7,200	7,340	7,400
14. Discount on Court Fee Stamps ..	1,05,200	1,04,100	1,04,600	74,000	76,800	1,04,480	75,000	79,000	79,360	79,000
15. Discount on Stamps for Copies ..				28,800	28,900		30,000	30,000	30,250	30,000
16. Miscellaneous Expenditure other than Office Contingencies ..	..	..	..	..	7,500	1,500	10,000	9,200	9,410	10,000
	..	..	..	..	..	..	600	600	640	600
Total ..	1,44,400	1,42,300	1,43,300	1,42,800	1,49,100	1,44,380	1,58,000	1,70,000	1,59,816	1,60,000
Imperial ..	1,43,600	1,41,900	1,42,700	71,400	74,550	..	79,000	85,000	..	80,000
Provincial ..	800	400	600	71,400	74,550	..	79,000	85,000	..	80,000

39. *Item No.* 1.—The increase in the revised over the sanctioned estimate, is due to the pay and acting allowance of the Acting Superintendent having been debited to stamps in addition to the pay of the permanent incumbent when absent on privilege leave or on special duty.

40. *Item No.* 6.—The revised estimate includes the cost of the water-marked paper for Court copy stamps ordered to be purchased in Board's Proceedings, dated 18th June 1884, Mis. No. 5417.

41. The provision under Item 15 is for the charges on account of the sale of stamps for copies which under instructions from the Comptroller-General have to be debited to stamps. *Vide* Board's Proceedings, dated 18th March 1884, No. 969, recorded in G.O., dated 30th April 1884, Mis. No. 948, Financial Department. Under other items Collectors' estimates have been generally adopted.

42. *Excise on Spirits and Drugs.*—The Commissioner of Salt and Abkári Revenue estimates the charges on account of the augmentation of the salt preventive establishment for distillery supervision and liquor shop inspection (G.O., dated 23rd August 1884, No. 963, Revenue Department), at Rs. 13,750 for 1884-85, and Rs. 74,000 for 1885-86. This, it is observed, is inclusive of the Assistant Commissioner and his establishment newly proposed for the Calicut Division, but exclusive of the cost of the additional Assistant Inspectors sanctioned in G.O., dated 7th October 1884, Mis. No. 4401-A., Revenue Department. The omission to include the latter item is attributed by the Commissioner to the fact that the cost of these officers will be more than covered by payments made by distillers and keepers of excise depôts. The Board are of opinion, however, that the correct course is to credit these payments to "Abkári Receipts" and debit the cost of the supervising establishment to "Abkári Charges." They would accordingly fix the estimates in round numbers at Rs. 30,000 for 1884-85, and Rs. 1,04,000 for 1885-86. The details are given below :—

	Revised Estimate for 1884-85.	Budget Estimate for 1885-86.
	RS.	RS.
1. Increase to the pay of the Commissioner (G.O., dated 22nd August 1884, No. 958, Revenue Department)	3,500	6,000
2. Salary of Assistant Commissioner	1,000	6,000
3. Salary of 3 Inspectors	1,500	9,000
4. Salary of 21 Assistant Inspectors	16,000	30,000
5. Salary of 50 Sub-Inspectors	1,200	25,000
6. Assistant Commissioner's Establishment ...	300	1,900
7. Circle and Factory Establishments ...	2,000	16,000
8. Temporary Establishment in the Central Office.	2,900	5,800
9. Wynaad Allowance	300	1,300
10. Contingencies including cost of clothing petty officers and peons in unhealthy localities ...	1,300	3,000
Total ...	30,000	1.04,000

43. The estimates under Items 2, 3, 5 and 6 are less than the scale proposed by the Commissioner owing to the fact that the several classes of officers will, in the first instance, be appointed to the lowest grade. The propriety of debiting to Abkári the entire salary of the new Assistant Commissioner and of his establishment seems open to question, but pending the definite settlement of the division of the charges between salt and abkári referred to in paragraph 5 of (G.O., dated 23rd August 1884, No. 963, Revenue Department), the Commissioner's estimate will be left unaltered.

44. *Excise—District Charges.*—The details of the estimates on account of the usual abkári charges in the districts compared with the actuals of previous years are given below. The Board have generally adopted the Collectors' estimates which they see no reason to alter. The provision under Item 1 is for the Abkári establishment in Madras, and for the staff of eight peons maintained in the Jeypore Territory, Vizagapatam District (*vide* G.Os., dated 4th January 1881, 3rd January 1882, Nos. 10 and 3, Revenue Department, 7th January 1870, No. 28, Revenue Department, and 6th March 1884, Mis. No. 1045, Revenue Department.

28. The above estimates compare as follows with the actuals of previous years and the sanctioned and revised estimates for the current year :—

Years.	Imperial.	Provincial.	Total.
	RS.	RS.	RS.
1879-80	34,84,700	19,500	35,04,200
1880-81	34,01,100	20,300	34,21,400
1881-82	34,17,100	24,600	34,41,700
1882-83	...	35,10,000	35,10,000
1883-84	...	35,31,900	35,31,900
Total ...	...	...	1,74,09,200
Average ...	...	...	34,81,840

	RS.
Sanctioned Estimate for 1884-85	34,75,500
Revised Estimate for 1884-85	35,80,000
Collectors' Estimates for 1885-86	36,48,934
Board's Estimate for 1885-86 based on the Present Sanctioned Scale	36,00,000
Board's Estimate for 1885-86 based on the Scheme for the Revision of Revenue Establishments	39,70,000

29. *Salt—Imperial—Salaries of Officers and Establishment.*—The Commissioner of Salt and Abkári Revenue estimates the probable charges under this head at Rs. 9,26,000 for 1884-85, and at Rs. 10,15,000 for 1885-86 as detailed below :—

Items.	Actuals.				Estimate for 1884-85.		Estimate for 1885-86.	
	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Commissioner's.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Commissioner	27,200	27,600	31,100	28,630	28,800	35,300	34,600	28,800
2. Deputy Commissioners.	27,400	28,100	34,900	30,130	32,100	30,800	32,700	32,700
3. Assistant Commissioners.	62,500	61,600	53,500	59,200	63,000	61,700	63,000	63,000
4. Inspectors	9,300	69,200	1,07,300	61,930	1,68,000	1,30,800	1,62,000	1,62,000
5. Assistant Inspectors ..	12,100	61,400	90,300	54,600	87,300	91,700	89,700	89,700
6. Sub-Inspectors.. ..	66,700	67,900	71,900	68,840	93,300	88,100	95,400	95,400
7. Establishment of Commissioner, Deputy and Assistant Commissioners	1,25,400	37,700	39,300	2,22,430	42,200	42,000	42,400	42,400
8. Circle and Factory Establishments.. ..		1,68,300	2,96,600		4,21,100	3,97,300	4,24,500	4,24,500
9. Temporary Establishments	29,500	25,200	33,200	29,300	51,400	44,300	61,200	61,000
10. Fish-curing Establishments			..		2,800	..	9,500	9,500
11. Boat Establishments ..	200	200	400	270	..	..	..	..
Total ..	3,60,300	5,47,200	7,58,500	5,55,330	9,90,000	9,22,000	10,15,000	10,09,000

30. *Item* 1.—The increase in the revised estimate is due to the allowances paid to the officer who acted for Mr. Bliss during his absence on privilege leave. The Commissioner's estimates for 1884-85 and 1885-86 include the increase to his pay of Rs. 500 per mensem sanctioned in G.O., dated 22nd August 1884, No. 958, Revenue Department. The Board are of opinion that the whole of this increase should be charged to Abkári and they have accordingly reduced the estimates to Rs. 35,300 for 1884-85 and to Rs. 28,800 for 1885-86.

31. The decrease in the revised estimates under Items 3, 4, 6, 8 and 9 is due to the higher grades of certain classes of officers not having been filled up as rapidly as was expected and to a smaller number of men than was anticipated having been found to be sufficient in certain divisions. The increase under Item 5 appears to be due to

	Rs.
*(*b*) Revenue Inspector for Cocanada Division	240
(*n*) Deputy Shroff for Tirukoilúr for three months ..	30
(*r*) Establishments sanctioned pending introduction of Mr. Garstin's scheme..	6,576
Total..	6,846

If the revised scale of Revenue Establishments now before Government is brought into force in 1885-86, the total provision under Temporary Establishment will have to be reduced by Rs. 6,846,* and provision for that amount made under Huzur and Taluk Establishments, paragraphs 16 and 17 *supra*.

21. *Travelling and Tentage Allowances.*—The provision made by Collectors under this head and the amounts adopted by the Board are detailed below in comparison with the actuals of previous years and the sanctioned and revised estimates for the current year :—

Items.	Actuals of 1881-82.	Actuals of 1882-83.	Actuals of 1883-84.	Sanctioned Estimate for 1884-85.	Revised Estimate for 1884-85.	Collectors' Estimate for 1885-86.	Board's Estimate for 1885-86.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Fixed Tentage of Collectors ..	1,28,200	1,31,600	32,500	12,600	12,600	12,600	12,600
2. Do. of Sub-Collectors ..				9,000	9,000	8,800	9,000
3. Do. of Head Assistant Collectors				6,600	6,600	6,600	6,600
4. Fixed Tentage of Assistant Collectors				2,700	2,900	3,319	3,300
5. Fixed Tentage of Deputy Collectors.				3,100	2,900	2,811	3,400
6. Travelling Allowance of the above Officers			1,29,000	1,47,500	1,43,000	1,47,314	1,47,300
7. Travelling Allowance of Establishments	90,400	94,900	93,000	93,500	1,05,000	1,05,510	1,04,500
8. Travelling Allowance of Medical Subordinates	..	4,400	4,500	3,500	3,500	5,485	3,300
Total..	2,18,600	2,30,900	2,59,000	2,78,500	2,85,500	2,92,439	2,90,000

The revised estimate for the current year and the budget estimate for 1885-86 have been fixed with reference to the provisions of the Travelling Allowance Code and G.O., dated 10th March 1884, No. 345, Revenue Department. The provision under Item 7 will have to be raised by Rs. 30,000 in case effect is given to the revision of Revenue Establishments from 1st April 1885.

22. *Office Contingencies.*—The Collectors' estimates under this head amount to Rs. 1,57,443, against Rs. 1,50,800, the sanctioned grant for the current year, and Rs. 1,53,200, the actuals of 1883-84. The estimates are fair and will be accepted in round numbers at Rs. 1,60,000 as detailed below :—

Items.	Actuals of 1883-84.	Estimate for 1884-85.		Budget Estimate for 1885-86.	
		Sanctioned.	Revised.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.
I (*a*)—*Contingencies subject to Regular Audit.*					
1. Medical Charges	400	800	800	1,580	800
2. Purchase of Furniture	12,700	4,000	10,000	8,350	10,000
3. Purchase of Articles manufactured out of India costing more than Rs. 5 each	200	2,000	2,000	1,570	2,000
4. Purchase of Periodicals and Newspapers	100	4,000	1,000	586	1,000
5. Hot Weather Charges	1,700	2,500	3,000	3,230	3,200
6. Charges for Binding Books	2,700	4,000	4,000	3,880	4,000
7. Office Rent	10,100	16,000	14,000	13,478	14,000
8. Assessment	6,100	9,000	10,000	9,883	10,000
9. Compensation in lieu of Rent	1,500	..	2,000	1,596	1,500
10. Purchase of Stores		..	3,200	2,000	2,000
11. Miscellaneous		4,500	5,000	4,940	5,000
I (*b*)—*Contingencies admissible without Detailed Audit.*					
12. Carriage of Stationery and Records	1,17,700	30,000	36,000	36,200	36,000
13. Peons' Belts and Badges		3,500	4,000	4,810	5,000
14. Miscellaneous		70,500	65,000	65,190	65,500
15. II—*Contingencies other than Office Contingencies.*		..	..	150	..
Total ..	1,53,200	1,50,800	1,60,000	1,57,443	1,60,000

The increase in the revised as compared with the sanctioned estimate for the current year under Items 2 and 10 is due mainly to the purchase of iron-safes for the use of Taluk Treasuries; and under Item 12 to the greater amount of touring now insisted upon by the Board and Government on the part of Collectors and Divisional Officers.

23. *Hill Tracts in Ganjam and Vizagapatam.*—It has been decided that from 1st April 1884 one-fifth of the charges on account of the Salaries, Establishments and Contingencies of the Special Assistant Agents and Sub-Magistrates in the Hill Tracts of Ganjam and Vizagapatam should be debited to Land Revenue, and the remaining four-fifths to Law and Justice. The provision made by Collectors for the portion debitable to Land Revenue is Rs. 11,590. This amount will accordingly be retained in round numbers at Rs. 12,000.

24. *Land Revenue Miscellaneous Charges.*—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 and the sanctioned and revised estimates for the current year :—

Items.	Actuals.						Estimate for 1884-85.		Estimate for 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Revenue Process Service Establishment..	1,58,200	1,56,300	1,66,900	1,69,200	1,30,200	1,54,360	1,00,000	1,20,000	1,35,600	1,00,000
2. Cost of Land	..	..	..	..	13,600	2,720	3,000	23,000	32,450	25,000
3. Law Charges in the Revenue Department ..	9,600	9,400	14,300	11,100	23,400	13,560	17,000	21,000	20,900	20,000
4. Service Telegrams ..	12,700	9,300	7,300	7,600	8,500	9,080	10,000	11,000	10,870	11,000
5. Service Postage ..	78,100	84,300	86,000	90,000	1,01,700	88,020	94,000	1,00,000	1,05,400	1,05,000
6. Charges for Remitting Treasures within the District	18,500	16,200	16,400	16,500	17,300	16,980	19,000	19,000	19,350	19,000
7. Amin Divi Coir Establishment . ..	36,400	15,700	29,800	19,900	22,600	24,880	2,200	2,200	2,208	2,200
8. Amin Divi Coir Contingencies						..	23,500	27,000	22,000	22,000
9. Special Revenue Establishment	..	..	..	..	2,100	420	2,300	1,900	2,500	1,900
10. Stone Quarry Charges .	92,400	32,200	57,800	34,700	..	45,200	..	..	50	..
11. House-rent					2,500		..	..	..	..
12. Miscellaneous					6,400		17,600	10,900	8,450	18,900
Total ..	4,05,900	3,23,400	3,78,500	3,40,000	3,28,300	3,55,220	2,88,600	3,36,000	3,59,778	3,25,000

25. Collectors report that their estimates on account of Service of Revenue Processes are framed with reference to the cost of Process Service Establishments at present existing in the districts. As, however, the old arrears have been cleared off, the Board consider that the estimates can well be reduced to Rs. 1,00,000, which amount is also the sanctioned estimate for the current year. This will have to be reduced by Rs. 28,000, the cost of the Process Gumastahs sanctioned in G.O., dated 18th October 1883, No. 2384, Financial Department, if the scheme for the revision of Revenue Establishments is likely to come into force during 1885-86. The provision made by the Board for the cost of Land bought in by Government at Revenue Sales was Rs. 23,000. This was reduced by the Government of India to Rs. 3,000. The Board consider that the increase provided in the revised estimate for the current year and in the estimate for 1885-86 is necessary. The other items are of a fluctuating character and do not call for remark.

26. *Fishery Charges.*—The estimates for the current and ensuing years amount to Rs. 12,000, against Rs. 11,700, the actuals of 1883-84, and Rs. 13,000, the actuals of the year preceding. The details are given below :—

Items.	Actuals.						Estimate for 1884-85.		Estimate for 1885-86.	
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pearl Fishery Establishment	14,400	7,700	10,300	13,000	11,700	11,420	3,600	3,600	3,600	3,600
2. Pearl Fishery Contingencies							1,400	1,400	1,500	1,400
3. Chank Fishery Charges .							5,500	6,800	7,000	6,800
4. Coral Establishment in Madura	..	..	..	..			..	200	210	200
Total ..	14,400	7,700	10,300	13,000	11,700	11,420	10,500	12,000	12,310	12,000

The provision under Item 4 is for the establishment sanctioned in G.O., dated 10th April 1883, Mis. No. 189, Marine, for preventing vessels collecting corals in unauthorized localities.

27. The total estimates under all heads referred to in the preceding paragraphs amount to Rs. 44,02,000, of which Rs. 8,02,000 are debitable to Law and Justice on account of Magisterial Charges. This leaves the total amount chargeable to Land Revenue at 36 lakhs as detailed below. The amount will have to be raised by Rs. 3,70,000 (after deducting one-fifth debitable to Law and Justice) if the scheme for the revision of Revenue Establishments is given effect to from 1st April 1885 :—

Items.	Estimate for 1885-86 based on the Present Sanctioned Scale.	Estimate for 1885-86 based on the Scheme for the Revision of Revenue Establishments.
	Rs.	Rs.
Salaries of Collectors, Sub-Collectors and Head Assistant Collectors	9,60,000	9,60,000
Salaries of Assistant Collectors	1,20,000	1,20,000
Do. of Deputy Collectors	2,35,800	2,35,800
Huzur Establishments	7,24,000	7,77,000
Taluk do.	14,74,000	18,95,000
Medical Subordinates	43,500	43,500
Temporary Establishment	45,700	38,700
Travelling and Tentage Allowances	2,90,000	3,20,000
Office Contingencies	1,60,000	1,60,000
Total ...	40,53,000	45,50,000
Deduct Charges on account of Salaries, &c., in Madras, where there is no Magisterial Work ...	43,000	45,000
Remainder ...	40,10,000	45,05,000
Deduct one-fifth debitable to Law and Justice (G.O., dated 30th December 1882, Mis. No. 4473, Revenue Department)	8,02,000	9,01,000
Remaining four-fifths debitable to Land Revenue.	32,08,000	36,04,000
Add Charges on account of Madras deducted above.	43,000	45,000
Add one-fifth of Agency Charges debitable to Land Revenue	12,000	12,000
Add Land Revenue Miscellaneous Charges ...	3,25,000	2,97,000
Fishery Charges	12,000	12,000
Grand Total, Land Revenue ...	36,00,000	39,70,000

	RS.
(3) Additional Establishment for the Head Assistant Collector's Office, Anantapur (G.O., dated 1st December 1883, Mis. No. 4793, R.D.)	600
(4) Treasurer and Accountant for the Nilgiri Collector's Office (G.O., dated 17th November 1883, Mis. No. 4602, R.D.)	1,140
(5) Additional Clerks for the Collector's Office, Nilgiris, and for the Deputy Tahsildar's Office, Coonoor (G.Os., dated 16th February and 10th March 1884, Nos. 230 and 339, R.D.)	1,548
(6) Attender for the Collector's Office, Nilgiris (G.O., dated 19th May 1884, No 659, R.D.)	144
(7) Additional Establishment for the Head Assistant Collector's Office, Bellary (G.O., dated 21st April 1884, Mis. No. 1668, R.D.)	600
(8) Deputy Shroff on Rs. 10 for the Kandukúr Taluk in Nellore (G.O., dated 8th April 1884, No. 480, R.D.)	120
Total ...	6,576

20. The total estimate under Temporary Establishments, as revised by the Board, thus amounts to Rs. 41,084. Allowing for a small reserve to meet any unforeseen demands that may arise the Board would fix the total estimate for 1885-86 at Rs. 45,700 :—

	RS.
Actuals of 1879-80	35,200
Do. of 1880-81	36,800
Do. of 1881-82	31,900
Do. of 1882-83	23,600
Do. of 1883-84 including Special Revenue Establishments	28,500
Total ..	1,56,000
Average ..	31,200
Sanctioned estimate for 1884-85, including provision under Special Revenue Establishments	29,800
Revised estimate for 1884-85 including provision under Special Revenue Establishments	42,000
Collector's estimate for 1885-86	33,570
Board's estimate for 1885-86	45,700

—	Sanctioned Estimate for 1884-85 including Special Revenue Establishments.	Revised Estimate for 1884-85.	Collectors' Estimate for 1885-86.	Board's Estimate for 1885-86.
	RS.	RS.	RS.	RS.
(a) ...	870	1,000	864	1,032
(b) ...	2,950	5,000	1,320	3,000
(c) ...	100	100	96	96
(d) ...	8,400	16,000	15,770	18,000
(e) ...	2,570	2,600	2,736	2,736
(f) ...	2,000	2,000	1,956	...
(g) ...	2,200	2,500	2,480	2,480
(h) ...	500	450	440	496
(i) ...	1,200	2,000	...	2,000
(j) ...	1,130	1,100	1,128	1,128
(k) ...	160	200	240	240
(l) ...	150	150	150	150
(m) ...	1,200	1,200	1,200	1,200
(n) ...	290	300	290	288
(o) ...	40	300	270	1,230
(p) ...	...	...	24	24
(q) ..	...	400	414	408
(r) ...	5,260	6,000	4,180	6,576
Reserve ...	780	700	12	4,616
Total ...	29,800	42,000	33,570	45,700

28. The above estimates compare as follows with the actuals of previous years and the sanctioned and revised estimates for the current year :—

Years.	Imperial.	Provincial.	Total.
	RS.	RS.	RS.
1879-80	34,84,700	19,500	35,04,200
1880-81	34,01,100	20,300	34,21,400
1881-82	34,17,100	24,600	34,41,700
1882-83	...	35,10,000	35,10,000
1883-84	...	35,31,900	35,31,900
Total ...	...	...	1,74,09,200
Average ...	...	...	34,81,840

	RS.
Sanctioned Estimate for 1884-85	34,75,500
Revised Estimate for 1884-85	35,80,000
Collectors' Estimates for 1885-86	36,48,934
Board's Estimate for 1885-86 based on the Present Sanctioned Scale	36,00,000
Board's Estimate for 1885-86 based on the Scheme for the Revision of Revenue Establishments	39,70,000

29. *Salt—Imperial—Salaries of Officers and Establishment.*—The Commissioner of Salt and Abkári Revenue estimates the probable charges under this head at Rs. 9,26,000 for 1884-85, and at Rs. 10,15,000 for 1885-86 as detailed below :—

Items.	Actuals.				Estimate for 1884-85.		Estimate for 1885-86.	
	1881-82.	1882-83.	1883-84.	Average.	Sanctioned.	Revised.	Commissioner's.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Commissioner	27,200	27,600	31,100	28,630	28,800	35,300	34,600	28,800
2. Deputy Commissioners.	27,400	28,100	34,900	30,130	32,100	30,800	32,700	32,700
3. Assistant Commissioners.	62,500	61,600	53,500	59,200	63,000	61,700	63,000	63,000
4. Inspectors	9,300	69,200	1,07,300	61,930	1,68,000	1,30,800	1,62,000	1,62,000
5. Assistant Inspectors ..	12,100	61,400	90,300	54,600	87,300	91,700	89,700	89,700
6. Sub-Inspectors.. ..	66,700	67,900	71,900	68,840	93,300	88,100	95,400	95,400
7. Establishment of Commissioner, Deputy and Assistant Commissioners	1,25,400	37,700	39,300	2,22,430	42,200	42,000	42,400	42,400
8. Circle and Factory Establishments.. ..		1,68,300	2,96,600		4,21,100	3,97,300	4,24,500	4,24,500
9. Temporary Establishments	29,500	25,200	33,200	29,300	51,400	44,300	61,200	61,000
10. Fish-curing Establishments			..		2,800	..	9,500	9,500
11. Boat Establishments ..	200	200	400	270	..	..	..	..
Total ..	3,60,300	5,47,200	7,58,500	5,55,330	9,90,000	9,22,000	10,15,000	10,09,000

30. *Item* 1.—The increase in the revised estimate is due to the allowances paid to the officer who acted for Mr. Bliss during his absence on privilege leave. The Commissioner's estimates for 1884-85 and 1885-86 include the increase to his pay of Rs. 500 per mensem sanctioned in G.O., dated 22nd August 1884, No. 958, Revenue Department. The Board are of opinion that the whole of this increase should be charged to Abkári and they have accordingly reduced the estimates to Rs. 35,300 for 1884-85 and to Rs. 28,800 for 1885-86.

31. The decrease in the revised estimates under Items 3, 4, 6, 8 and 9 is due to the higher grades of certain classes of officers not having been filled up as rapidly as was expected and to a smaller number of men than was anticipated having been found to be sufficient in certain divisions. The increase under Item 5 appears to be due to

13. *Salaries of Collectors, Sub-Collectors and Head Assistant Collectors.*—The sanctioned scale is noted in the margin; excluding deductions on account of the Civil Service Annuity Fund, its cost amounts to Rs. 9,65,542, which almost exactly corresponds with the average of the actuals of five years ending 1883-84. Rs. 9,60,000 will accordingly be adopted in round numbers as the Budget Estimate of 1885-86 as against Rs. 9,62,526 estimated by Collectors and Rs. 9,50,000, the sanctioned and revised estimates for the current year.

	Per Annum. Rs.
Three First-grade Collectors, at Rs. 2,500 each per mensem	90,000
Sixteen Second-grade Collectors, at Rs. 2,333-5-4 each per mensem	4,48,000
One Collector of Nilgiris at Rs. 2,000 per mensem—G.O., dated 18th January 1882, No. 97, Judicial Department	24,000
One Third-grade Collector at Rs. 1,800 per mensem—G.O., dated 15th March 1883, No. 560, Public	21,600
One-third salary of the Collector of Sea Customs, Madras, debitable to Land Revenue—G.O., dated 19th June 1882, No. 637, Revenue Department ..	9,333
Fifteen Sub-Collectors, at Rs. 1,166-10-8 each per mensem	2,10,000
Twenty Head Assistant Collectors, at Rs. 768-5-4 each per mensem ..	1,84,400
One Special Assistant to the Collector of Malabar, at Rs. 768-5-4 per mensem.	9,220
One Special Assistant to the Collector of Godávari at Rs. 768-5-4 per mensem—G.O., dated 20th July 1883, No. 1903, Judicial Department ..	9,220
Total ..	10,05,773
Deduct subscription on account of Civil Service Annuity Fund	40,231
Remainder ..	9,65,542

	Rs.	
Actuals of 1879-80	9,41,200	Imperial.
Do. of 1880-81	9,60,600	
Do. of 1881-82	9,34,400	
Do. of 1882-83	10,17,400	
Do. of 1883-84	9,74,600	
Total ..	48,28,200	
Average ..	9,65,640	

14. *Assistant Collectors.*—The amount estimated by Collectors under this head, exclusive of subscriptions to the Civil Service Annuity Fund, is Rs. 1,52,086. In their budget for 1884-85, the Board provided Rs. 1,50,000 for the salary of Assistant Collectors, but the amount was reduced by the Local Government to Rs. 1,00,000 (*vide* G.O., dated 21st February 1884, No. 251, Revenue Department) and by the Government of India to Rs. 87,000. Assuming that one passed Assistant will be required for each district, except Madras, a provision of Rs. 1,35,000 will have to be made, but as the full number of passed Assistants is not always available, and considering also that the actuals of 1883-84, including the cost of Temporary Deputy Collectors entertained to supply the deficiency in the number of Assistants, amounted to only Rs. 1,08,800, the Board will provide Rs. 1,20,000 both for the current and ensuing years.

	Rs.	
Actuals of 1879-80	1,09,400	Imperial.
Do. of 1880-81	1,11,000	
Do. of 1881-82	76,100	
Do. of 1882-83	75,200	
Do. of 1883-84	1,08,800	
Total ..	4,80,500	
Average ..	96,100	

Sanctioned Estimate for 1884-85 ..	87,000
Revised do. for 1884-85 ..	1,20,000
Collectors' do. for 1885-86 ..	1,52,086
Board's do. for 1885-86 ..	1,20,000

	Per Annum. Rs.
One First-class Deputy Collector on Rs. 700 per mensem	8,400
Four Second-class Deputy Collectors on Rs. 600 each per mensem	28,800
Eight Third-class Deputy Collectors on Rs. 500 each per mensem	48,000
Fifteen Fourth-class Deputy Collectors on Rs. 400 each per mensem	72,000
Ten Fifth-class Deputy Collectors on Rs. 300 each per mensem	36,000
Eight Sixth-class Deputy Collectors on Rs. 250 each per mensem, including the Deputy Collector for Cochin, sanctioned in G.Os., dated 15th January and 3rd July 1884, Nos. 62-A and 1479, Financial Department	24,000
Local allowance to the Deputy Collector of Wynaad at Rs. 150 per mensem	1,800
Total ..	2,19,000
Add two Fourth-class and two Fifth-class Deputy Collectors costing Rs. 1,400 per mensem not yet filled up	16,800
Grand Total ..	2,35,800

15. *Uncovenanted Deputy Collectors.*—The Collectors' estimates amount to Rs. 2,30,400. The sanctioned scale, including the salary of the Deputy Collector for Cochin and the local allowance to the Deputy Collector of Wynaad, but exclusive of the cost of the four Deputy Collectors' appointments not yet filled up, amounts to Rs. 2,19,000, which will be adopted as the revised estimate for the current year against Rs. 2,10,800, the sanctioned grant, and Rs. 2,06,700, the actuals of 1883-84. For 1885-86, the Board will provide for the full sanctioned scale including the four appointments held

		Rs.	
Actuals of 1879-80	.. .. ..	2,17,700	Imperial.
Do. of 1880-81	.. .. ..	2,03,400	
Do. of 1881-82	.. .. ..	2,11,000	
Do. of 1882-83	.. .. ..	2,28,500	
Do. of 1883-84	.. .. ..	2,06,700	
	Total ..	10,67,300	
	Average ..	2,13,460	
Sanctioned Estimate for 1884-85	..	2,10,500	
Revised do. for 1884-85	..	2,19,000	
Collectors' do. for 1885-86	..	2,30,400	
Board's do. for 1885-86	..	2,35,800	
Actuals of 1879-80	.. .. ..	6,81,200	Imperial.
Do. of 1880-81	.. .. ..	6,76,900	
Do. of 1881-82	.. .. ..	6,80,400	
Do. of 1882-83	.. .. ..	7,09,000	
Do. of 1883-84	.. .. ..	7,21,400	
	Total ..	34,68,900	
	Average ..	6,93,780	
Sanctioned Estimate for 1884-85	..	7,21,000	
Revised do. for 1884-85	..	7,24,000	
Collectors' do. for 1885-86	..	7,28,114	
Board's do. for 1885-86	..	7,24,000	

Items.	Collectors' Estimate for 1885-86.	Sanctioned scale now existing.	Revised scale now before Government.
	Rs.	Rs.	Rs.
1. Collectors' Establishment	5,61,260	5,57,712	5,64,936
2. Sub-Collectors' Establishment	76,678	76,656	62,220
3. Head Assistant Collectors' Establishment	45,056	46,320	64,656
4. Deputy Collectors' Establishment ..	45,120	43,920	64,152
Total ..	7,28,114	7,24,608	7,55,964

Details for Districts.

—	Sanctioned scale now existing.	Revised scale now before Government.
	Rs.	Rs.
1. Ganjam	33,300	34,896
2. Vizagapatam	33,732	34,488
3. Godávari	36,528	36,972
4. Kistna	36,984	38,628
5. Nellore	36,936	37,740
6. Cuddapah	36,264	37,068
7. Anantapur	31,068	32,604
8. Bellary	28,956	30,492
9. Kurnool	32,628	35,424
10. Madras	10,884	12,156
11. Chingleput	34,560	34,068
12. North Arcot	36,264	38,928
13. South Arcot	36,864	37,968
14. Tanjore	39,804	42,036
15. Trichinopoly	30,708	32,304
16. Madura	36,600	37,224
17. Tinnevelly	36,864	37,488
18. Coimbatore	36,264	37,128
19. Nilgiris	12,984	15,828
20. Salem	36,264	37,368
21. South Canara	28,596	30,192
22. Malabar	41,556	44,964
Total ..	7,24,608	7,55,964
Add amount of reduction in the grade of Huzur and Sub-division Sheristadars not likely to accrue till vacancies occur in those grades		21,300
Total ..		7,77,264

in reserve, viz., Rs. 2,35,800. If any temporary Deputy Collectors are needed owing to the paucity of Covenanted Assistants, their cost can be met from the provision for Assistant Collectors.

16. *Huzur Establishments.* — The amount provided by Collectors under this head is Rs. 7,28,114 against Rs. 7,21,000, the sanctioned estimate for the current year, and Rs. 7,21,400, the actuals of 1883-84. In his estimate for the ensuing year, the Collector of Nílgiris has included the cost of the additional establishment temporarily sanctioned pending the introduction of Mr. Garstin's scheme. This has been transferred in this office to the head temporary establishment. Including the amounts recently sanctioned in G.Os., dated 15th and 22nd June 1883, Nos. 2444 and 772, Revenue Department, 27th August 1883, No. 1040, Revenue Department, 1st September 1883, No. 1069, Revenue Department, 15th and 22nd January 1884, Nos. 62-A and 118, Revenue Department, and Rs. 1,956, being the cost of the Godávari Special Assistant's establishment transferred to the head permanent, but excluding Rs. 600 on account of reductions carried out in the Account and Treasury Establishments of Anantapur (*vide* G.O., dated 28th July 1884, No. 1715, Financial Department), the cost of the sanctioned scale amounts to Rs. 7,24,608 as noted in the margin, and as the whole of this amount will be required for expenditure, the Board will adopt Rs. 7,24,000 in round numbers both for the revised estimate for the current year and the budget estimate for 1885-86. This is exclusive of the additional cost (about Rs. 53,000) involved in the revision of Revenue Establishments now before Government—G.O., dated 5th September 1884, No. 991, Revenue Department.

		Rs.	
Actuals of 1879-80	.. .. ..	14,72,000	Imperial
Do. of 1880-81	.. .. ..	14,70,100	
Do. of 1881-82	.. .. ..	14,79,700	
Do. of 1882-83	.. .. ..	14,81,100	
Do. of 1883-84	.. .. ..	14,87,900	
	Total ..	73,90,800	
	Average ..	14,78,160	
Sanctioned Estimate for 1884-85	..	14,86,800	
Revised do. for 1884-85	..	14,74,000	
Collectors' do. for 1885-86	..	14,75,056	
Board's do. for 1885-86	..	14,74,000	

	Sanctioned scale now existing.	Revised scale now before Government.
	Rs.	Rs.
1. Ganjam	40,692	47,502
2. Vizagapatam	32,040	40,992
3. Godávari	94,020	1,17,960
4. Kistna	1,02,072	1,29,822
5. Nellore	80,796	1,02,924
6. Cuddapah	88,308	1,16,964
7. Anantapur	58,140	72,594
8. Bellary	64,968	84,816
9. Kurnool	67,260	84,768
10. Madras	11,748	12,468
11. Chingleput	54,288	72,030
12. North Arcot	86,844	1,12,830
13. South Arcot	78,564	1,11,258
14. Tanjore	92,232	1,27,206
15. Trichinopoly	48,456	65,502
16. Madura	67,248	86,412
17. Tinnevelly	83,580	1,07,154
18. Coimbatore	89,064	1,12,770
19. Nilgiris	10,692	12,816
20. Salem	85,572	1,08,324
21. South Canara	46,260	78,512
22. Malabar	91,500	1,10,604
Total ..	14,74,344	18,96,228
Increase ..	..	4,21,884

17. *Taluk Establishments including Sub-Magistrates.*—The provision made by Collectors under this head is Rs. 14,75,056 against Rs. 14,86,800, the sanctioned estimate for the current year, and Rs. 14,87,900, the actuals of 1883-84. The decrease is due chiefly to four-fifths of the salaries of the Maliah Sub-Magistrates and their establishments in Vizagapatam being debited to Law and Justice from 1st April 1884, instead of to Land Revenue as before—*vide* G.O., dated 8th April 1884, No. 1584, Revenue Department. The sanctioned scale, including the amounts sanctioned in G.Os., dated 15th October 1883, No. 1289, Revenue Department, and 15th January, 12th March, and 3rd July 1884, Nos. 62-A, 354, Revenue Department, and 1479, Financial Department, is Rs. 14,74,344 as noted in the margin. The revised estimate for the current year and the Budget Estimate for 1885-86 will be adopted in round numbers at Rs. 14,74,000. This will have to be raised by Rs. 4,21,000 if the revision of Revenue establishments is sanctioned by the Government of India before the beginning of next year.

18. *Medical Establishments.*—Collectors estimate the charges under this head at Rs. 39,040 against Rs. 39,700, the sanctioned grant for the current year, and Rupees 37,700, the actuals of 1883-84. The estimate furnished by the Surgeon-General with the Government of Madras, exclusive of the salaries of Medical Subordinates attached to the Revenue Survey, Settlement and Demarcation Parties is Rupees 43,500 which will be adopted.

		Rs.
Actuals of 1882-83	.. .. ..	36,100
Do. of 1883-84	.. .. ..	37,700
Sanctioned Estimate for 1884-85	..	39,700
Revised do. for 1884-85	..	39,500
Collectors' do. for 1885-86	..	39,040
Board's do. for 1885-86	..	43,500

19. *Temporary Establishment.*—The details of the establishments provided for under this head are given below. The total provision made by the Board for the current year was Rs. 61,400. In G.O., dated 21st February 1884, No. 251, Revenue Department, the local Government reduced the amount to Rs. 26,400 which was further reduced by the Government of India to Rs. 16,400. A portion of the reduction was met by transfer from the reserve under "Land Revenue Miscellaneous" to "Special Revenue Establishments."

(*a*) *Petty Establishment for Surveying Unassessed Waste Lands.*—The establishment in Godávari has been dispensed with from 4th July 1884—G.O., dated 18th August 1884, Mis. No. 3571, Revenue Department. The Collector provides, however, Rs. 864 for each of the years 1884-85 and 1885-86, and quotes G.O., dated 8th April 1868, No. 958, Revenue Department, in support of the charge. Pending explanation as to the necessity for continuing the establishment, the provision will be retained. It is observed that, on the recommendation of the Collector, Government have sanctioned one Surveyor and a peon at a monthly cost of Rs. 26 for a period of three months (G.O., dated 10th October 1884, No. 4453, Revenue Department). The Huzur Survey Establishment in Kistna having been declared permanent (G.Os., dated 20th December 1883, No. 1601, Revenue Department, and 21st August 1884, Mis.

No. 3607, Revenue Department), the necessary provision has been made under "Land Revenue Miscellaneous—Special Revenue Establishments." A sum of Rs. 168 will, however, be provided under "Temporary" on account of the establishment required for two months in the year to assist in the measurement of irrigated lands in zemindaries (*vide* G.O., dated 20th December 1883, No. 1601, Revenue Department).

(*b*) *Establishment for Arranging Records.*—The Collector of Malabar has provided Rs. 1,320 on this account. In G.O., dated 2nd August 1884, Mis. No. 3301, Revenue Department, the retention of the Temporary Establishment, costing Rs. 65 a month, was sanctioned for one year only. Considering the frequent demands made by Collectors for extra establishments for arranging records, the Board will provide Rs. 3,000 for 1885-86.

(*c*) *Zilladars in North Arcot.*—The expenditure of Rs. 96 provided for this purpose was sanctioned in G.O., dated 8th October 1872, No. 1399, Revenue Department, pending the revision of Village Establishments, and will be required in 1885-86, as the revision has only just been commenced, and is not likely to be completed before the end of next year.

(*d*) *Assistant Collectors' Establishments.*—The provision made by Collectors is Rs. 15,770. An establishment costing Rs. 74 per mensem or Rs. 888 per annum is allowed to every passed Assistant in independent charge, or, when one is not available, to the Temporary Deputy Collector who may be appointed in his stead (*vide* G.O., dated 31st May 1883, No. 683, Revenue Department). In Nílgiris the establishment costs Rs. 80 per mensem. On the above calculation a provision of Rs. 18,720 will be necessary for the establishment required in all the districts except Madras. The Board will provide Rs. 18,000 in round numbers.

(*e*) *Escheat Establishment in Malabar.*—The provision made under this head is Rs. 2,736, being the salary of the establishment employed in the district for one year at Rs. 228 per mensem. In G.O., dated 24th April 1884, Mis. No. 1716, Revenue Department, the continuance of this establishment at a cost of Rs. 214 per mensem was sanctioned till the end of the current year. The provision will be retained.

(*f*) *Establishment for the Special Assistant Collector of Godávari.*—The sum of Rs. 1,956 provided by the Collector of Godávari under this head will be struck out as the required provision has been made under Huzur Establishment in paragraph 16 *supra*.

(*g*) *Establishment for Demarcation Purposes in Nellore.*—An establishment costing Rs. 2,556 has been sanctioned till the end of the current year (G.Os., dated 21st November 1883 and 2nd June 1884, Nos. 1439 and 695, Revenue Department). The duty of these establishments is to measure interstitial fields, and the cost is met from fees collected from applicants for such measurements. The Collector has made a provision of Rs. 2,480 for 1885-86 also, which will be retained.

(*h*) *Rámandrug Sub-Magistrate and his Establishment.*—Rs. 496 will be provided as in the current year for the Sub-Magistrate and his establishment required for four months in the year (G.O., dated 23rd July 1880, No. 1768, Judicial Department, communicated in G.O., dated 5th August 1880, Mis. No. 2647, Revenue Department).

(*i*) *Establishment for Measuring Irrigated Areas in the Nidadavól and Baharzalli Estates in Godávari.*—The Collector of Godávari has made no provision on this account, nor has he explained the omission. The establishment recommended in their Proceedings, dated 13th August 1884, No. 2808, for measuring the irrigated lands in these estates has just been sanctioned by Government with some modifications, which will raise the cost to Rs. 1,939 (G.O., dated 30th September 1884, No. 1076, Revenue Department). The Board will adopt Rs. 2,000 in round numbers.

(*j*) *Conservancy Establishment for Distributing Water in the Rajahmundry and Peddápuram Taluks and Yeluru River Establishment.*—A provision of Rs. 840 and Rs. 288 is usually made for these establishments under G.O., dated 21st April 1880, Mis. No. 1402, Revenue Department.

(*k*) *Revenue Inspectors.*—The Collector of Godávari provides Rs. 240 for the Revenue Inspectors required for the Cocanada Division. The provision will be retained pending final orders on the new scheme for the revision of Revenue Establishments, in which an extra Revenue Inspector is provided for this division.

(*l*) *Gardener for the Cocoanut Plantation in the Government Arrack Distillery Compound, Madras.*—A sum of Rs. 150 is provided for this establishment with reference to G.O., dated 6th February 1882, No. 144, Revenue Department.

(*m*) *Extra Establishment in Cuddapah.*—The Collector of Cuddapah provides Rs. 1,200 for the five additional hands sanctioned temporarily in G.O., dated 11th June 1883, Mis. No. 2359, Revenue Department. The provision will be retained pending receipt of Collector's reply to paragraph 16 of Board's Proceedings, dated 15th July 1884, No. 2414.

(*n*) *Establishment for Collecting Quit-rent on Minor Inams in Zemindaries.*—An establishment costing Rs. 24 per mensem or Rs. 288 per annum has been sanctioned on this account in G.O., dated 7th March 1883, No. 345, Revenue Department. The Collector of Madura provides Rs. 290 under "Land Revenue Miscellaneous—Special Revenue Establishments." The provision will be transferred to the head Temporary Establishment.

(*o*) *Deputy Taluk Shroffs.*—(1) In G.Os., dated 2nd July 1883, No. 814, Revenue Department, and 21st January 1884, Mis. No. 293, Revenue Department, a Deputy Shroff on Rs. 10 per mensem was sanctioned for each of the Sub-Treasuries at Atmakúr and Venkatagiri. As the Shroffs will be required till the completion of the Sangam Project and the Nellore-Tirupati State Railway, the provision made by the Collector of Nellore (Rs. 240) will be retained. (2) The Collector of South Arcot provides Rs. 30 for a Temporary Shroff on Rs. 10 for three months at Tirukoilúr. This has already been sanctioned for three months in the current year (G.O., dated 11th January 1884, Mis. No. 101, Revenue Department), and it is also observed that the permanent addition of a Deputy Shroff has been recommended for this taluk in Mr. Garstin's scheme. The provision will be retained. (3) Temporary Shroffs have also been sanctioned for the stations noted in the margin in consequence of the establishment of Taluk Treasuries at those places. Pending submission of the proposition statement called for in Board's Proceedings, dated 30th April 1884, No. 1476, recorded in G.O., dated 14th May 1884, Mis. No. 2035, Revenue Department, the Board will provide Rs. 720 for this purpose. (4) The entertainment of a Shroff at Betamcherla and one at Dhone has been recommended in Board's Proceedings, dated 22nd September 1884, Mis. No. 9150. Pending the sanction of Government a sum of Rs. 240 will be provided for the two Shroffs whose services will be required till the completion of the Bellary-Kistna State Railway. The total provision for the Deputy Shroffs will thus be Rs. 1,230.

1. Berhampore.
2. Cocanada.
3. Guntúr.
4. Bellary.
5. Negapatam.
6. Mangalore.

(*p*) *Gardener for Watering the Trees in the Cuddalore Taluk Cutcherry Compound.*—The Collector of South Arcot provides Rs. 24 on this account for six months in 1885-86, and states that formal application will be made in due course. In G.Os., dated 10th March and 2nd May 1884, Mis. Nos. 1121 and 1829, Revenue Department, sanction has been accorded for six months in the current year. The provision made by the Collector will be retained.

(*q*) *Temporary Establishment in Malabar.*—In G.O., dated 7th July 1884, Mis. No. 2848, Revenue Department, four peons and a masalchi, costing in all Rs. 408 per annum, have been sanctioned for carrying papers from the new office to the Treasury, Press, &c. As the establishment will be required until the new offices are completed, the sanctioned amount will be repeated for 1885-86. The Collector provides Rs. 414, or Rs. 6 more than the sanctioned grant.

(*r*) Provision is also made for the establishments noted below, which have been sanctioned pending introduction of Mr. Garstin's scheme for the revision of Revenue establishments :—

	Rs.
(1) Deputy Shroff on Rs. 10 for the Vellore Taluk (G.O., dated 18th August 1883, Mis. No. 3422, R.D.)	120
(2) Canal Establishments in Cuddapah and Kurnool (G.O., dated 17th September 1883, No. 1134, R.D.)	2,304

	RS.
(3) Additional Establishment for the Head Assistant Collector's Office, Anantapur (G.O., dated 1st December 1883, Mis. No. 4793, R.D.)	600
(4) Treasurer and Accountant for the Nilgiri Collector's Office (G.O., dated 17th November 1883, Mis. No. 4602, R.D.)	1,140
(5) Additional Clerks for the Collector's Office, Nilgiris, and for the Deputy Tahsildar's Office, Coonoor (G.Os., dated 16th February and 10th March 1884, Nos. 230 and 339, R.D.)	1,548
(6) Attender for the Collector's Office, Nilgiris (G.O., dated 19th May 1884, No 659, R.D.)	144
(7) Additional Establishment for the Head Assistant Collector's Office, Bellary (G.O., dated 21st April 1884, Mis. No. 1668, R.D.)	600
(8) Deputy Shroff on Rs. 10 for the Kandukúr Taluk in Nellore (G.O., dated 8th April 1884, No. 480, R.D.)	120
Total ...	6,576

20. The total estimate under Temporary Establishments, as revised by the Board, thus amounts to Rs. 41,084. Allowing for a small reserve to meet any unforeseen demands that may arise, the Board would fix the total estimate for 1885-86 at Rs. 45,700 :—

	RS.
Actuals of 1879-80	35,200
Do. of 1880-81	36,800
Do. of 1881-82	31,900
Do. of 1882-83	23,600
Do. of 1883-84 including Special Revenue Establishments	28,500
Total ..	1,56,000
Average ..	31,200
Sanctioned estimate for 1884-85, including provision under Special Revenue Establishments	29,800
Revised estimate for 1884-85 including provision under Special Revenue Establishments	42,000
Collector's estimate for 1885-86	33,570
Board's estimate for 1885-86	45,700

—	Sanctioned Estimate for 1884-85 including Special Revenue Establishments.	Revised Estimate for 1884-85.	Collectors' Estimate for 1885-86.	Board's Estimate for 1885-86.
	RS.	RS.	RS.	RS.
(a) ...	870	1,000	864	1,032
(b) ...	2,950	5,000	1,320	3,000
(c) ...	100	100	96	96
(d) ...	8,400	16,000	15,770	18,000
(e) ...	2,570	2,600	2,736	2,736
(f) ...	2,000	2,000	1,956	...
(g) ...	2,200	2,500	2,480	2,480
(h) ...	500	450	440	496
(i) ...	1,200	2,000	...	2,000
(j) ...	1,130	1,100	1,128	1,128
(k) ...	160	200	240	240
(l) ...	150	150	150	150
(m) ...	1,200	1,200	1,200	1,200
(n) ...	290	300	290	288
(o) ...	40	300	270	1,230
(p) ...	...	...	24	24
(q) ..	...	400	414	408
(r) ...	5,260	6,000	4,180	6,576
Reserve ...	780	700	12	4,616
Total ...	29,800	42,000	33,570	45,700

vancy Fund by debit to refunds under Land Revenue. The sanctioned estimate for the current year is Rs. 1,00,000 against which the probable charges are estimated at Rs. 1,40,000. The increase is due partly to the refund to the Zemindarni of Nidadavól and Baharzalli estates of peishcush collected in excess of the amount fixed after settlement of compensation, and partly to the fact that in some districts beriz deductions, (*i.e.*, deductions from the demand) usually made in favor of religious institutions had been omitted and the mistake had to be corrected by debit to Land Revenue Refunds. For 1885-86, the Collectors' estimates amount to Rs. 1,18,500 which will be adopted in round numbers at Rs. 1,20,000. Following the division in which the Land Revenue Receipts are apportioned between Imperial and Provincial, Rs. 85,500 will be debited to the former, and the remainder, Rs. 34,500, to the latter.

6. *Stamp Refunds.*—The revised estimate for the current year amounts to Rs. 78,000 against Rs. 67,000, the sanctioned estimate, and Rs. 65,500, the average of the past five years' actuals. The increase is due to the refund in cash of the value of Court-fee impressed stamps not required for immediate use—*vide* Resolution of the Government of India communicated in G.O., dated 6th March 1884, No. 308, Revenue Department. For 1885-86 the Collectors estimate the refunds at Rs. 72,100. The Board will adopt the revised estimate (Rs. 78,000) for that year also.

7. *Excise Refunds.*—The actuals of 1882-83 amounted to Rs. 4,400. Those of 1883-84 were swelled by the refund of Rs. 93,000 to Saravanamuthu Pillai on account of his losses in the Abkári contract for Madura and Tinnevelly—*vide* Board's Proceedings, dated 17th May 1883, No. 1371. The Board would repeat the sanctioned amount (Rs. 5,000) both for the current and ensuing years.

—	Imperial.	Provincial.	Total.
	RS.	RS.	RS.
Salt	1,000	..	1,000
Customs	14,000	..	14,000
Land Revenue	85,500	34,500	1,20,000
Stamps	39,000	39,000	78,000
Excise	2,500	2,500	5,000
License Tax	3,500	3,500	7,000
Total ..	1,45,500	79,500	2,25,000

8. *License Tax Refunds.*—The provision made by Collectors under this head for the current year is Rs. 800 less than the sanctioned amount (Rs. 7,000). The latter sum will be adopted both for 1884-85 and for 1885-86. The last three items noted above are divided equally between Imperial and Provincial.

9. *Total Refunds.*—The total estimate under refunds for 1885-86 as revised by the Board amounts to Rs, 2,25,000 as noted in the margin.

	RS.
Actuals of 1879-80	13,700
Do. of 1880-81	11,000
Do. of 1881-82	8,800
Do. of 1882-83	3,400
Do. of 1883-84	900
Total ..	37,800
Average ..	7,560

10. *Drawbacks — Imperial.* — The amount estimated by Collectors under this head is the same as the sanctioned grant for the current year, viz., Rs. 5,000, and will be accepted.

Actuals of 1879-80	Imperial	1,94,200	
Do. of 1880-81	Imperial	3,14,100	
Do. of 1881-82	Imperial	3,69,000	
Do. of 1882-83	Imperial .. 2,18,800	Provincial .. 96,600	3,15,400
Do. of 1883-84	Imperial .. 3,29,300	Provincial .. 1,75,500	5,04,800
Total ..			16,97,500
Average ..			3,39,500
Sanctioned Estimate for 1884-85.	Imperial .. 1,36,500	Provincial .. 68,500	2,05,000
Revised Estimate for 1884-85.	Imperial .. 1,64,700	Provincial .. 85,300	2,50,000
Collectors' Estimates for 1885-86	.. ..		2,17,920
Board's Estimate for 1885-86.	Imperial .. 1,50,500	Provincial .. 79,500	2,30,000

11. *Total Refunds and Drawbacks.* —The total estimate under refunds and drawbacks thus amounts to Rs. 2,30,000, against Rs. 2,05,000, the sanctioned estimate for the current year, and Rs. 3,39,500, the average of the past five years' actuals.

12. *Land Revenue—Provincial.*—The charges under this head are divided into (1) Salaries of Officers, Establishment and Contingencies ; and (2) Miscellaneous charges.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 29th October 1884, No. 3693 :—

Resolution—dated 29th October 1884, No. 3693.

The Board submit to Government their Revised Estimate of Charges for the current year and the Budget Estimate for 1885-86 for all items both Imperial and Provincial under their control with the exception of Government Farms for which a separate budget has been submitted with Board's Proceedings, dated 9th October 1884, No. 3488.

2. *Refunds and Drawbacks.*—The following statement shows the Budget Estimate for 1885-86 under the several items of refunds as compared with the sanctioned and revised estimates for the current year and the actuals of previous years :—

Items.		Salt Refunds.	Customs Refunds.	Land Revenue Refunds.	Stamp Refunds.	Excise Refunds.	Licence-tax Refunds.	Total Refunds.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Actuals of 1879-80	..	13,400	5,900	65,000	64,300	12,700	19,200	1,80,500
Do. of 1880-81	..	3,400	33,200	1,37,300	71,500	48,900	8,600	3,02,900
Do. of 1881-82	..	6,300	11,700	2,22,700	65,600	48,900	5,300	3,60,100
Do. of 1882-83	..	14,700	15,100	2,09,000	63,400	4,400	5,400	3,12,000
Do. of 1883-84	..	3,500	10,600	3,27,400	62,900	94,400	5,000	5,03,800
Average	..	8,260	15,300	1,92,280	65,540	41,780	8,700	3,31,860
Sanctioned Estimate for 1884-85.	Imperial ..	10,000	11,000	71,000	33,500	2,500	3,500	1,31,500
	Provincial ..	..	..	29,000	33,500	2,500	3,500	68,500
Total	..	10,000	11,000	1,00,000	67,000	5,000	7,000	2,00,000
Revised Estimate for 1884-85.	Imperial ..	1,000	13,000	99,700	39,000	2,500	3,500	1,58,700
	Provincial ..	..	..	40,300	39,000	2,500	3,500	85,300
Total	..	1,000	13,000	1,40,000	78,000	5,000	7,000	2,44,000
Local Officers' Estimates for 1885-86	..	1,000	13,100	1,18,500	72,100	2,020	6,200	2,12,920
Board's Estimate for 1885-86.	Imperial ..	1,000	14,000	85,500	39,000	2,500	3,500	1,45,500
	Provincial ..	..	..	34,500	39,000	2,500	3,500	79,500
Total	..	1,000	14,000	1,20,000	78,000	5,000	7,000	2,25,000

3. *Salt Refunds.*—The actuals of the past two years included large sums refunded on account of salt sold at the old monopoly rate of Rs. 2-11-0 per Indian maund subsequent to the 10th March 1882, the date from which the reduction of duty from Rs. 2-8-0 to Rs. 2 per maund was brought into force. The refunds in the current and ensuing years cannot be large and may be adopted at the Commissioner's estimate, viz., Rs. 1,000.

4. *Customs Refunds.*—The refunds under customs are generally very fluctuating. The Collectors' estimates will be adopted in round numbers at Rs. 13,000 for the current year and Rs. 14,000 for 1885-86.

5. *Land Revenue Refunds.*—The actuals of 1883-84 under this head were abnormally large owing to heavy refunds (of over Rs. 1,30,000) made in Godávari on account of water-tax erroneously collected. In the two preceding years also the refunds were large owing to adjustments to the credit of Land-cess and Jungle Conser-