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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 1598 Press

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Proceedings of the Madras Government, Revenue Department,
19th December 1874.

No. 2243. Read the following Proceedings of the Board of Revenue, dated 25th November 1874, No. 3,395:—

THE Budget of Receipts for 1875-76 having been laid before Government, the Board proceed to submit the Budget of Charges for the year.

2. Before proceeding to review the several items of the Collectors' estimates, the Board deem it necessary to remark that the actuals of past years, taken from the accounts of this office, do not correspond with those entered in the Accountant-General's books, as shown below:—

Items.		1869-70.	1870-71.	1871-72.	1872-73.	1873-74.
		Rs.	Rs.	Rs.	Rs.	Rs.
Refunds and Drawbacks.	As per Board's figures	2,23,130	2,12,954	1,62,523	1,76,020	1,83,530
	Do. Accountant-General's do...	2,20,230	2,13,504	1,61,138	2,02,189	1,82,474
	Difference...	— 2,900	+ 550	— 1,385	+ 26,169	— 1,056
Land Revenue, exclusive of one-fifth assignable to Land Revenue.	As per Board's figures	30,36,505	30,92,683	30,14,778	32,81,776	31,84,787
	Do. Accountant-General's do ...	32,69,576	31,36,741	33,14,592	32,64,999	33,70,135
	Difference...	+ 2,33,071	+ 3,44,058	+ 3,02,794	+ 1,83,223	+ 1,85,348
Excise on Spirits and Drugs.	As per Board's figures	5,30,984	5,12,750	1,65,492	4,67,809	3,50,807
	Do. Accountant-General's do...	5,30,986	5,10,873	1,71,005	2,37,410	537,084
	Difference...	+ 2	— 1,877	+ 5,513	— 479	— 5,273
Customs	As per Board's figures	1,05,464	1,07,077	1,04,901	1,71,396	1,74,870
	Do. Accountant-General's do...	1,70,534	1,26,597	1,50,219	1,45,695	1,74,197
	Difference...	+ 3,070	+ 6,320	— 10,682	— 26,387	— 673
Salt	As per Board's figures	14,04,035	12,35,653	15,45,775	14,09,764	15,41,887
	Do. Accountant-General's do...	14,14,506	12,73,234	16,34,156	13,29,581	15,70,956
	Difference...	+ 8,471	+ 36,581	— 1,092	— 19,877	+ 29,069
Stamps	As per Board's figures	1,05,740	1,32,856	1,56,594	2,06,177	1,41,074
	Do. Accountant-General's do...	1,53,048	1,67,856	1,67,954	2,06,852	1,40,559
	Difference...	+ 47,199	+ 3,039	+ 1,456	+ 475	— 515
Administration ...	As per Board's figures	1,80,653	2,55,548	2,15,936	3,04,969	2,90,356
	Do. Accountant-General's do...	2,42,176	2,67,503	2,56,853	2,31,585	2,41,259
	Difference...	+ 62,493	+ 32,956	+ 40,893	— 26,415	— 54,473

The variation is chiefly under Land Revenue, and is because Collectors have not taken into account the payments made at the Presidency and other adjustments made by the Accountant-General. The Board have no means of correcting the actuals in the several detailed items, and they have therefore quoted the figures as given by the Collectors, or, as entered in their former reports. This may, in the case of some of the minor items under Land Revenue, make the Board's estimate appear to be inconsistent with the actuals quoted, particularly as to salaries, but when the total estimate under that head is compared with the correct actuals entered in the Accountant-General's books, which will be quoted at the end of the Board's remarks, the estimate will be found to be reliable.

3. REFUNDS.—*Land Revenue.*—The amount required under this head for 1875-76 is estimated by Collectors at Rupees 91,000, or Rupees 5,751 less than the actuals of 1873-74 and Rupees 910 below the grant for the current year. Considering the actuals of past years, the estimate appears to be low and will be raised to Rupees 97,000.

Years.		Rs.	
1869-70	...	1,17,515	Actuals.
1870-71	...	80,395	do.
1871-72	...	30,924	do.
1872-73	...	40,650	do.
1873-74	...	96,841	do.
1874-75	...	92,000	Estimate.
1875-76	...	91,000	Collectors' estimate.
		97,000	Board's do.

4. *Excise on Spirits and Drugs.*—The Collectors estimate is Rupees 581 against the grant of Rupees 1,200 for the current year. The actuals of 1873-74 were Rupees 5,888, but of this Rupees 5,000 was a special refund made in Tinnevelly owing to a deposit of Rupees 5,000 having been erroneously credited to Government. The Board will, under the circumstances, repeat the current year's grant.

5. *Salt.*—In two districts alone provision has been made in the budget of 1875-76 for salt refunds, the amount so entered being Rupees 200. It has not been usual to provide any sum under this head, and any refund that may be necessary will be met from the reserve.

Years.		1. South Arcot. Rs.	2. Tinnevelly.
1869-70	...	70	Actuals as per Accountant-General's books.
1870-71	...	5,962	
1871-72	...	3,866	
1872-73	...	...	
1873-74	...	35,563	

6. *Customs.*—Under this head the amount estimated by Collectors is Rupees 6,400. As will be seen from the figures quoted in the margin the actuals fluctuate, and it is impossible to make any correct estimate. The estimate of the local officers will therefore be retained.

Years.		Rs.	
1869-70	...	6,187	Actuals.
1870-71	...	18,532	do.
1871-72	...	9,317	do.
1872-73	...	2,920	do.
1873-74	...	4,705	do.
1874-75	...	7,200	Estimate.
1875-76	...	6,400	Collectors' estimate.
		6,400	Board's do.

7. *Stamps.*—The estimate of Collectors under this head for 1875-76 is Rupees 79,000, which is slightly in excess of the actuals of 1873-74, though Rupees 7,000 less than the grant for the current year. The estimate is accepted.

Years.		Rs.	
1869-70	...	72,115	Actuals.
1870-71	...	76,212	do.
1871-72	...	70,106	do.
1872-73	...	38,076	do.
1873-74	...	76,172	do.
1874-75	...	86,000	Estimate.
1875-76	...	79,000	Collectors' estimate.
		79,000	Board's do.

8. The total estimate under Refunds for 1875-76 as passed by the Board is Rupees 1,92,600 as particularized in the margin. To this has to be added the usual Reserve, which for 1875-76 may be taken at Rupees 30,000. This will make the total provision for next year on account of refunds Rupees 1,92,600, against the current year's estimate of Rupees 1,62,900 and the actuals of Rupees 1,23,200 in 1873-74.

		Rs.
Land Revenue	...	97,000
Excise on Spirits and Drugs	...	600
Customs	...	6,400
Stamps	...	79,000
		1,83,000
Reserve	...	30,000
Total	...	1,92,600

Years.		Rs.	
1869-70	...	27,279	Actuals.
1870-71	...	35,133	do.
1871-72	...	47,823	do.
1872-73	...	37,960	do.
1873-74	...	29,089	do.
1874-75	...	44,500	Estimate.
1875-76	...	39,850	Collectors' estimate.
		40,000	Board's do.

Actuals as per Accountant-General's books.

		Rs.
1869-70	...	2,29,230
1870-71	...	2,13,104
1871-72	...	1,61,138
1872-73	...	2,06,469
1873-74	...	1,86,679

9. DRAWBACKS.—The Collectors' estimate under this head of charge is Rupees 39,850, which, judging from past actuals, is fair and will be accepted in round numbers at Rupees 40,000.

The total estimate under Refunds and Drawbacks for 1875-76 is Rupees 1,92,600.

10. LAND REVENUE.—The charges under this head are usually sub-divided into (1) Salaries and Expenses, and (2) Miscellaneous.

11. SALARIES AND EXPENSES.—*Collectors, Sub-Collectors, and Head Assistant Collectors.*—Collectors estimate the charges under this head at Rupees 9,77,304, which is Rupees 3,26,892 in excess of the actuals of 1873-74. The large increase in the estimate is because most of the Collectors have taken the full cost according to the sanctioned scale, which amounts to Rupees 9,92,356. The Board consider that the estimate may be reduced to Rupees 7,49,000, or Rupees 7,21,080 exclusive of the payment on account of the surrender of the Civil Annuity Fund as shown below:—

Years.	Actuals 1869-70	Actuals 1870-71	Actuals 1871-72	Actuals 1872-73	Actuals 1873-74	Revised estimate for 1874-75	Collectors' Estimate for 1875-76.	Board's Estimate for 1875-76. Estimate including Civil Annuity Fund	Deduct Civil Annuity Fund	Remainder
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Collectors	6,08,202	5,50,011	5,18,460	4,26,979	5,65,119	5,55,000	6,50,200	6,18,000	15,750	5,01,250
2. Fixed Cost allowance for do.	19,570	20,189	19,983	20,606	20,218	20,600	21,000	21,000	...	21,000
3. Sub-Collectors	1,67,516	1,36,938	1,31,630	1,33,561	1,68,824	1,65,240	2,36,000	1,70,000	6,600	1,63,400
4. Fixed Cost allowance for do.	13,503	17,955	16,340	16,320	16,224	16,000	16,800	17,000	...	17,000
5. Head Assistant Collectors	1,20,861	1,18,256	94,267	84,256	87,487	1,10,000	1,48,000	1,50,000	2,400	1,00,500
6. Fixed Cost allowance for do.	6,259	5,924	6,204	5,601	5,257	7,000	6,504	6,000	...	6,000
7. House-rent for do.	6,247	6,030	5,994	5,891	5,153	6,000	7,040	7,000	...	7,000
Total	7,32,016	6,55,043	5,97,107	5,45,930	6,50,612	6,24,840	9,77,304	7,49,000	27,920	7,21,080

12. *Assistant Collectors.*—The Collectors' estimate under this head for 1875-76 provides for thirty-six Assistants at the higher and eight at the lower rate. Including fixed sentage and house allowance, the estimates amount to Rupees 3,04,937. The probable number of Assistants doing duty in 1875-76 and of those that are likely to pass the higher standard cannot now be determined. It

Years.		Rs.	
1869-70	...	2,01,388	Actuals.
1870-71	...	2,73,890	do.
1871-72	...	2,65,119	do.
1872-73	...	3,02,266	do.
1873-74	...	3,03,524	do.
1874-75	...	3,10,000	Estimate.
1875-76	...	3,04,937	Collectors' do.
		2,70,400	Board's do.

sixty Assistants (forty senior and twenty junior) were employed throughout the year, the cost would be Rupees 3,91,440; but the Board consider that for 1875-76 a provision of Rupees 2,80,000, or Rupees 2,70,400, exclusive of the payment on account of the surrender of the Civil Annuity Fund, under this head will be ample. It must be here observed that a portion of the sum provided under this head may have to be expended for the employment of Deputy Collectors in districts for which Assistants are not available. The salary of the Assistant Commissioner of the Nilgiris has been as usual provided under Head Assistant Collectors.

	Rs.
Assistant Collectors	2,40,000
Field cost allowance for do.	22,000
House-rent do. do.	18,000
	2,80,000
Deduct 4 per cent. on salaries alone on account of the Civil Service Annuity Fund	9,600
	2,70,400

13. *Deputation Allowance to Officers.*—Under this head a provision of Rupees 1,80,000 has been made for the current year. Most of the Collectors have not provided for this charge as their estimates for selection have been framed according to the sanctioned scale, from which the charge of Deputation Allowance they thought would be met, but, as the estimate of salaries has been fixed by the Board with reference to actuals, the Board will provide in round numbers Rs. 1,82,500* for Deputation Allowance.

Years.	Rs.	
1869-70	1,59,714	Actuals.
1870-71	1,72,073	do.
1871-72	1,38,218	do.
1872-73	1,70,790	do.
1873-74	1,69,582	do.
1874-75	1,80,000	Estimate.
1875-76	67,870	Collectors' estimate.
	1,82,000	Board's do.

	Rs.	
* Estimate	1,80,000	
Under 4 per cent. for the Civil Service Annuity Fund ...	7,500	
	1,87,500	
	66	
	1,82,500	

14. *Deputy Collectors.*—Under this head, Collectors' estimates amount to Rupees 2,11,800 and apparently exclude the salaries of additional Deputy Collectors employed temporarily on account of the paucity of Assistant Collectors. The cost of the full sanctioned strength under this item is Rupees 1,80,600* and this will be taken for 1875-76, as the full amount, more or less, is expended every year. The salaries of the Additional Deputy Collectors will be met from savings out of the salaries of the Assistant Collectors and no separate provision is needed on that account.

Years.	Rs.	
1869-70	1,60,120	Actuals.
1870-71	1,77,772	do.
1871-72	1,80,197	do.
1872-73	1,91,663	do.
1873-74	2,00,615	do.
1874-75	1,80,600	Estimate.
1875-76	2,01,200	Collectors' estimate.
	1,80,600	Board's do.

	Rs.	
* Sanctioned Strength	1,80,600	
Deduct salaries usually allotted under Sub	48,600	
	1,32,000	

15. *Huzur Establishment.*—The Collectors provide Rupees 6,90,128, which is Rupees 3,128 more than the sanctioned grant. The excess is in the districts noted in the margin.*

	Rs.
* 1. Cuddapah	240
2. Madras	708
3. Madura	60
4. Nilgiris	792
5. Malabar	1,928
Total ...	3,128

No explanation is afforded as to why Rupees 240 above the sanctioned scale is provided in Cuddapah. The excess will be struck out. In Madras an increased provision is made to meet the cost of the additional Establishment proposed in Collector's letter, dated 26th August 1874, No. 1981/3, but as the Government have not sanctioned the charge it cannot be included in the budget. In Madura and Malabar, no explanation is given. The increase will be struck out. In the Nilgiris, the Commissioner includes the cost of the Ootacamund Joint Magistrate's Establishment under this head, while the Accountant General shows it under Taluq Establishment. With reference to the Board's remarks in paragraph 16 of their Proceedings, dated 19th November 1873, No. 2,360, the amount will be transferred to "Taluq Establishment." The Collector of Tanjore has not provided for the amount sanctioned in G. O., dated 21st July 1874, No. 907. If this amount be included, the total cost of Huzur Establishment according to the sanctioned scale will be Rupees 6,87,024 or Rupees 6,87,000 in round numbers which will be entered in the estimate for 1875-76.

Years.	Rs.	
1869-70	6,79,880	Actuals.
1870-71	6,86,214	do.
1871-72	6,87,197	do.
1872-73	6,90,274	do.
1873-74	6,85,634	do.
1874-75	6,87,000	Estimate.
1875-76	6,90,128	Collectors' estimate.
	6,87,000	Board's do.

16. *Taluq Establishment.*—The amount provided under this head by Collectors is Rupees 14,69,032, which is Rupees 5,032 above the grant for the current year. The excess over the sanctioned grant is in the districts noted in the margin.† With reference to the remarks in the previous paragraph, the amount of Rupees 792 in the Nilgiris will be added under this head. In Ganjam, the Collector does not explain why he estimates Rupees 600 more than the amount sanctioned for the current year, while the sum since sanctioned in excess of the grant for the district is only Rupees 180 (*vide* G. O., dated 23rd April 1874, No. 491.) The remaining Rupees 420 will be struck out. In Godavery, the increase is owing to the provision made for the Taluq Establishment (G. O., dated 23rd January 1874, No. 104) of Padmeladam and Rakapully recently transferred from Vizagapatam.

	Rs.	
† 1. Ganjam	+	600
2. Vizagapatam	—	156
3. Godavery	+	5,528
4. Tanjore	+	1,068
5. Trichinopoly	+	420
6. Coimbatore	+	120
7. Salem	—	792
8. Salem	+	180
9. Malabar	+	64
	+	5,032

forred from the Central Provinces. The increase estimated by the Collectors of Tanjore and Coimbatore is in accordance with Government sanction. In Vizagapatam, Trichinopoly, and Salem, no explanation is given for the variations in the estimates for 1875-76 compared with the grant for the current year. For these districts the sanctioned amounts for 1874-75 will be repeated for 1875-76. For Malabar, the full sanctioned strength, *minus* the sum transferred to Tanjore under G. O., dated 8th July 1874, No. 842, will be provided. The Collectors of Madura and Bellary have not provided in their budgets for the increase sanctioned in the Government Orders specified in the margin. The amounts have been included by the Board in the estimates. The total amount passed under Taluq Establishment is Rupees 14,68,209 in round numbers.

G. O., 8th July 1874, No. 842.
G. O., 27th November 1874, No. 1,308.

G. O., 12th September 1874, No. 1,165.
G. O., 25th September 1874, No. 1,220.

17. *Temporary Establishment.*—Under this head, Collectors provide Rupees 30,120 for next year. The Establishment usually provided for consists of (1) Petty Establishment for Surveying Unassessed Waste Lands, (2) Establishment for arranging Records, (3) Pay of Zilladars or Extra Revenue Inspectors in Chingleput and North Arcot, (4) Escheat Establishment, and (5) Establishment for Assistant Collectors.

Years.	Rs.	
1869-70	21,885	Actuals.
1870-71	18,703	do.
1871-72	15,000	do.
1872-73	16,477	do.
1873-74	21,037	do.
1874-75	30,000	Estimate.
1875-76	30,120	Collectors' estimate.
	25,100	Board's do.

	Rs.
1 Chingleput	404
2 Ellore	1,680
Total ...	2,084

18. (1.) *Petty Establishment for Surveying Unassessed Waste Lands.*—The Establishment under this head is required in the districts noted in the margin. The amounts will be accepted.

19. (2.) Establishment for arranging records is not provided for by any Collector. In Chingleput, however, sanction having been accorded for the entertainment, up to November 1875, of a Special Establishment for arranging the Collector's Huzur Venturaur Records, Rupees 624 will be provided for Chingleput, in addition to the usual Reserve of Rupees 1,000 for unforeseen requirements.

G. O., 23rd June 1874, No. 733.

20. (3.) *Zilladars.*—The provision under this head is for Zilladars or Extra Revenue Inspectors of the Chingleput and South Arcot Districts. It is possible that the services of some of the Zilladars in Chingleput may be discontinued in 1875-76 if the village Establishments are revised, but as, owing to the difficulty expressed in Board's Proceedings, dated 5th October 1874, No. 2,830,

it is doubtful whether the revision will take place in 1875-76 or not, the usual provision will be retained.

21. (4.) *Escheat Establishment.*—Rupees 2,880 have been provided by the Collector for this charge against Malabar. This will be retained, although the amount was sanctioned in G. O., dated 21st April 1874, No. 474, for only one year from 1st May 1874.

22. (5.) *Establishment for Assistant Collectors.*—The Collectors do not provide uniformly for the establishment required for Assistant Collectors. Provision will be made for establishment required for one passed Assistant in each of the districts except Madras and the Nilgiris. This amounts to Rupees 16,872, but as peons will not be required in every case, last year's grant, which is Rupees 16,000, will be repeated.

23. In Godavery, the Collector provides Rupees 120 under temporary establishment for the Badrachalam and Rekapully Taluqs. The amount is retained.

24. The total amount on account of temporary establishment for 1875-76 will be Rupees 25,088 as particularized in the margin. It will, however, be entered in the budget in round numbers at Rupees 25,100.

	Rs.
Establishment for surveying unassessed waste lands	2,064
Do. for arranging records ...	1,624
Zilladars	2,400
Escheat Establishment	2,880
Establishment for Assistant Collectors.	16,000
Do. for Badrachalam and Rekapully Taluqs in Godavery	120
Total...	25,088

25. *Pensions including Medical Charges.*—The estimate of the Collectors under this head amounts to Rupees 43,120. It has been usual to adopt for this item of charge the estimate of the Surgeon General, Indian Medical Department, who reports that the probable requirements for Medical subordinates attached to the Revenue Department during 1875-76 will amount to Rupees 51,142. Of this amount Rupees 6,342 appertain to the Settlement and Survey Departments. As these have their own budgets, this amount will be deducted and the remaining Rupees 44,800 will be entered in this budget, or in round numbers Rupees 44,800.

Years.	Rs.	
1869-70 ...	34,747	Actuals.
1870-71 ...	36,059	do.
1871-72 ...	36,131	do.
1872-73 ...	35,196	do.
1873-74 ...	35,496	do.
1874-75 ...	37,000	Estimate.
1875-76 ...	43,120	Collectors' estimate.
	44,800	Board's do.

26. *Country Stationary.*—The Collectors provide Rupees 84,010 against a sanctioned grant of Rupees 32,000 for the current year. The actuals of 1873-74 were only Rupees 30,194 and the regular estimate for the current year amounts to about Rupees 32,000. The Board will therefore report the current year's grant for 1875-76 also.

Items.	Actuals, 1873-74.	Estimate, 1874-75.	Collectors' Estimate, 1875-76.
	Rs.	Rs.	Rs.
Huzur ...	7,548	9,000	9,730
Taluq	22,646	23,000	24,280
Total...	30,194	32,000	34,010

27. *Travelling Allowance to Officers.*—The Collectors' estimate under this head amounts to Rupees 7,500, or Rupees 500 in excess of the current year's grant. The actuals of 1873-74 were as much as Rupees 7,894, and the regular estimate for the current year amounts to about Rupees 7,800. Under these circumstances the Board will fix the estimate at Rupees 8,000.

Years.	Rs.	
1869-70 ...	7,758	Actuals.
1870-71 ...	7,890	do.
1871-72 ...	6,589	do.
1872-73 ...	4,494	do.
1873-74 ...	7,894	do.
1874-75 ...	7,000	Estimate.
1875-76 ...	7,500	Collectors' estimate.
	8,000	Board's do.

28. *Extra Tentage of Collectors, etc., and Travelling Allowance of Deputy Collectors.*—The estimate of Collectors under this head amounts to Rs. 81,100, which is Rupees 3,100 over the sanctioned grant for the current year, and Rupees 7,821 in excess of the actuals of 1873-74. Looking to the actuals of past years the Board will fix the estimate for next year at Rupees 76,000.

Years.	Rs.	
1869-70 ...	65,971	Actuals.
1870-71	62,037	do.
1871-72 ...	71,261	do.
1872-73 ...	73,180	do.
1873-74 ...	73,279	do.
1874-75 ...	78,000	Estimate.
1875-76	81,100	Collectors' estimate.
	76,000	Board's do.

29. *Batta to Establishments.*—The estimate for 1875-76 is fixed by Collectors at Rupees 70,310, which being nearly the same as the actuals of 1873-74 will be accepted in round numbers at Rupees 71,000.

Years.	Rs.	
1869-70 ...	60,746	Actuals.
1870-71	48,366	do.
1871-72 ...	60,171	do.
1872-73 ...	64,295	do.
1873-74 ...	70,213	do.
1874-75 ...	65,000	Estimate.
1875-76 ...	70,310	Collectors' estimate.
	71,000	Board's do.

30. *Hire for conveying Records.*—The estimate of Collectors under this head amounts to Rupees 15,840, which will be accepted in round numbers at Rupees 16,000.

Years.	Rs.	
1869-70 ...	12,605	Actuals.
1870-71	01,280	do.
1871-72	82,181	do.
1872-73	14,107	do.
1873-74	15,134	do.
1874-75	14,500	Estimate.
1875-76	15,840	Collectors' estimate.
	16,000	Board's do.

31. *Charges for binding Books.*—The Collectors' estimate under this head for 1875-76 amounts to Rupees 2,020 which, with reference to the past actuals, will be reduced to the current year's grant, viz., Rupees 2,000.

Years.	Rs.	
1869-70 ...	2,610	Actuals.
1870-71	1,949	do.
1871-72	1,539	do.
1872-73	1,748	do.
1873-74	2,020	do.
1874-75	2,000	Estimate.
1875-76	2,020	Collectors' estimate.
	2,000	Board's do.

32. *Contingencies of the Revenue Boards.*—The amount provided by Collectors under these heads is Rupees 12,470. This is Rupees 1,670 in excess of the grant for the current year. The increase is chiefly in Vizagapatam, Bellary, Tanjore and South Canara. The Collectors do not assign reasons for the increase entertained by them. The regular estimate for the current year is Rupees 10,730, or Rupees 11,000 in round numbers. The Board are of opinion that this amount may be adopted for 1875-76.

Proceedings of the Madras Government, Revenue Department,
19th December 1874.

33. *Peons' Bells and Badges.*—The Collectors provide Rupees 3,700 for 1875-76 under this head. This estimate will be raised to Rupees 7,000 as it is proposed to supply cloth belts instead of leather belts, and also plates embossed with the Royal Arms to about one-fifth of the establishment, with reference to G. O., dated 23rd July 1874, No. 1,351.

Years.	Rs.	
1869-70 ...	2,437	Actuals.
1870-71 ...	2,221	do.
1871-72 ...	1,942	do.
1872-73 ...	2,075	do.
1873-74 ...	2,331	do.
1874-75 ...	3,600	Estimate.
1875-76 ...	3,700	Collectors' estimate.
	7,000	Board's do.

34. *Contingencies.*—The Collectors' estimate, though greater than the current year's grant, is less than the actuals of 1873-74, as well as the regular estimate for the current year. It will be retained in round numbers at Rupees 14,000.

Years.	Rs.	
1869-70	6,537	Actuals.
1870-71	12,199	do.
1871-72	8,186	do.
1872-73	12,836	do.
1873-74	15,068	do.
1874-75	12,100	Estimate.
1875-76	14,200	Collectors' do.
	14,000	Board's do.

35. Land Revenue, Miscellaneous.—The Board will now proceed to notice the several items of charges under this head. The amounts proposed by Collectors under each item and the results of the Board's revision thereof, are shown in one view in the subjoined table, in comparison with the actuals of the past five years, and the sanctioned and regular estimates for the current year:—

Items.	Actuals. 1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	Sanctioned Budget estimate for 1874-75.	Regular Budget estimate for 1874-75.	Estimate for 1875-76. As proposed by Collectors.	As fixed by the Boards.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Charges for remitting Treasure within the District ...	14,087	14,372	13,776	14,649	15,499	16,000	15,685	16,000	16,000
2. Post office charges including Registers ...	356	2,039	6,721	4,005	3,415	4,000	3,940	4,000	4,000
3. Purchase of Service Postage Labels ...	347	3,016	10,007	73,636	66,251	61,000	66,161	31,200	30,000
4. Law charges in the Revenue Department ...	3,509	4,310	3,275	4,807	10,304	4,460	9,350	7,080	7,080
5. Purchase of Procedure and Books	815	760	543	137	137	300	375	1,470	1,930
6. Service Telegrams ...	1,449	1,193	2,540	3,194	3,230	3,300	3,048	4,110	3,600
7. Charges for the Service of Revenue Process ...	...	25,308	24,039	43,546	40,724	21,200	15,008	50,770	50,000
8. Batta to Tahsildars and Tahsildar's Establishment ...	2,510	2,685	2,179	1,140	1,930	2,500	868	2,500	2,500
9. Peons { Pay	4,653	3,798	3,532	6,249	6,159	7,000	6,152	7,000	7,000
Uniform, Contingencies, Batta ...	2,703	2,504	2,764	3,048	1,831	3,000	1,408	3,000	3,000
10. Establishments { Pay	891	1,000	2,078	1,977	2,490	2,000	3,030	2,970	3,000
Purchase of Cash and Box ...	...	...	...	...	...	...	...	...	...
Contingencies ...	10,380	14,117	21,072	15,205	24,455	20,000	26,653	23,000	23,000
11. Sundries	733	1,093	647	2,720	4,614	2,000	1,243	3,020	1,807
12. Reserve	...	...	...	...	...	...	...	...	...
13. Charges for lands taken up for public purposes ...	231	...	...	...	282	...	...	880	...
14. Do. do. paid for account of Private	...	...	...	...	43	...	...	900	...
Total ...	50,900	76,997	93,367	1,74,511	1,70,669	1,66,760	1,61,500	2,16,800	1,50,107

36. *Purchase of Service Postage Labels.*—The estimate of Collectors is Rupees 61,230, or Rupees 2,090 above the actuals of 1873-74. The Board think Rs. 60,000 will be ample for 1875-76.

37. *Law Charges in the Revenue Department.*—The estimate under this head for 1875-76 is Rupees 7,050 against a grant of Rupees 4,400 for the current year. Looking, however, to the actuals of 1873-74, which were as high as Rupees 10,304, the Collectors' estimate will be accepted but at Rupees 7,000 in round numbers.

38. *Purchase of Periodicals.*—The Collectors' estimate under this head amounts to Rupees 1,170, which is in excess of the current year's grant by Rupees 770. The increased estimate will be retained in round numbers at 1,200 Rupees, as, under the orders of Government, dated 7th August 1874, No. 1,001, more Periodicals than usual have to be purchased.

39. *Service Telegrams.*—Under this head the estimates of Collectors amount to Rupees 4,410, which is in excess of both the actuals of 1873-74 and the sanctioned grant for the current year by about Rupees 800. The regular estimate for 1874-75 amounts to Rupees 3,643, or about the same as the grant for the current year, viz., Rupees 3,600. This amount will be adopted for next year.

40. *Charges for the Service of Revenue Process.*—The amount estimated for 1875-76 by the Collectors on account of this charge is Rupees 80,772, against a sanctioned grant of Rupees 24,200 for 1874-75. The actuals of 1873-74 were Rupees 40,724. The charges in 1875-76 may slightly increase with reference to Board's Proceedings, dated 24th April 1874, No. 971, the recent orders of the Board on the subject, but the Collectors' estimate appears to be too large. It will be reduced to Rupees 50,000. Some Collectors have made no provision at all, but the Board will distribute the amount among all the districts. The increase under this item is of no consequence, as the charges will in no case be allowed to exceed the receipts under the same head.

41. *Diet Money, &c.*—Under this head the Collectors of South Canara provide Rupees 24,070 for 1875-76 against a sanctioned grant of Rupees 22,600. The increased estimate in the charges is due to provision having been made for payment to the Islanders of 20 per cent of the net profits on oil, agreeably to G. O., dated 20th March 1874, No. 487. It will be accepted in round numbers at Rupees 23,000.

42. *Stationery.*—The estimate of Collectors is Rupees 8,120, or Rupees 720 in excess of the sanctioned grant for the current year. The actuals of 1873-74 were only Rupees 1,034 and the probable charges for 1874-75 will be about Rs. 1,500. The Board will therefore accept Rupees 1,500 as the estimate for 1875-76.

43. Under Miscellaneous are shown the charges of the Collectors of Ganjam, Kistna, Kurnool, and Coimbatore provide Rupees 650 for 1875-76. As it is not necessary or usual to provide for these items in the budget, the amounts will be struck out. The other items call for no remarks.

44. The aggregate of all the items of estimates under Land Revenue, Salaries and Expenses, amounts to Rupees 38,22,180, of which Rupees 7,61,287 is debitable to Law and Justice on account of Magisterial charges, leaving the remainder, Rupees 30,60,893, chargeable to Land Revenue. Adding to the latter the sum of Rupees 1,81,107, the provision made for Miscellaneous charges, the total amount chargeable to Land Revenue for 1875-76 will be Rupees 32,42,000 as shown below:—

	Rs.
Land Revenue, Salaries, and Expenses	38,22,180
Deduct the salaries of the Commissioner and Assistant Commissioner of the Nilgiris, from which one-fifth is not to be deducted	15,744
Remainder ...	38,06,436
Deduct one-fifth debitable to Law and Justice	7,61,287
	30,45,149
Add pay of the Commissioner, etc., already deducted	15,744
	30,60,893
Add Miscellaneous charges	1,81,107
Total...	32,42,000

Years.	Rs.	
1869-70 ...	32,59,676	Actuals.
1870-71 ...	33,66,741	do.
1871-72 ...	33,11,502	do.
1872-73 ...	32,64,890	do.
1873-74 ...	32,70,135	do.
1874-75 ...	32,22,000	Estimate.
* Estimate inclusive of payment to the Civil Annuity Fund ...	32,77,747	
Deduct payment to the Civil Annuity Fund	35,747	
Net estimate for 1875-76... ...	32,42,000	

45. The actuals of total Land Revenue charges as given in the Accountant General's books are quoted in the margin, and it will be observed that the estimate* for 1875-76, including the deduction on account of the surrender of the Civil Annuity Fund, is in excess of the actuals of 1873-74 by only Rupees 7,612.

46. Excise or Sayers and Duties.—The estimate under this head is shown in the subjoined table in comparison with past actuals and the sanctioned estimate for the current year:—

Items.	Actuals.					Sanctioned Estimate for 1874-75.	Increase over 1873-74.	
	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.		As proposed by Collector.	As fixed by the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	20,630	22,854	20,...	22,109	22,080	23,168	23,168	23,168
Furniture, Stationery or Endowment.	98	98	69	106	100	130	+ 360	+ 110
Cost of manufacture and purchase of manufactured Liquor	2,04,930	2,68,195	1,58,845	2,45,062	2,66,195	2,87,000	1,20,000	+ 14,000
Registration Fees	6,503	400	650	2,165	210	1,000	+ 790	+ 790
Contingencies	1,966	1,405	16,410	2,738	1,902	1,902	+ 812	+ 902
Total ...	2,34,127	2,92,952	1,96,042	2,72,180	2,90,587	2,13,000	+ 2,38,000	+ 15,980

47. The amount provided for by the Collector of Madras for the purchase and manufacture of liquor is Rupees 22,895 in excess of the actuals of 1873-74, though equal to the current year's grant. The cause of the increase is not explained. The Board think that the Collector's provision may be reduced by Rupees 15,000.

48. The Collectors' estimate for Registration Fees is Rupees 3,000 in excess of the grant for the current year, and Rupees 3,824 over the actuals of 1873-74. The increase is mainly due to provision being made to meet the cost of the registration of a large number of Abkári Mechilkas in 1875-76, in consequence of the re-sale of the triennial leases in July 1875. The actual charges under this head in 1872-73, the year in which the triennial leases were farmed out, amounted to Rupees 3,721. The Board have therefore reduced the Collectors estimate to this amount. The other items call for no remark.

49. Sea Customs.—*Establishment.*—The amount provided by the Collectors under this head is Rupees 1,55,170, or Rupees 42 more than the grant for the current year. The excess is the net result of an increase of Rupees 78 in Malabar, and of a decrease of Rupees 36 in Canjeve. The Collectors not having assigned sufficient reasons for the variations between the estimate and the grant for the current year the latter amount* Rupees 1,55,128, *minus* Rupees 1,120 on account of the surrender of the Civil Service Annuity Fund, being 4 per cent. on the salary of the Collector of Sea Customs, Madras, will be adopted for 1875-76.

Establishment.

Years.		Rs.	
1869-70	...	1,56,494	Actuals.
1870-71	...	1,55,057	do.
1871-72	...	1,54,269	do.
1872-73	...	1,54,231	do.
1873-74	...	1,54,471	do.
1874-75	...	1,56,428	Estimate.
1875-76	...	1,55,170	Collectors' estimate.
		1,54,008	Board's do.

1,55,128	Total salaries.
1,120	Deduct payment for the Civil Annuity Fund.
1,54,008	Remainder.

Years.		Rs.	
1869-70	...	804	Actuals.
1870-71	...	833	do.
1871-72	...	786	do.
1872-73	...	818	do.
1873-74	...	854	do.
1874-75	...	1,000	Estimate.
1875-76	...	1,005	Collectors' estimate.
		900	Board's do.

50. *Country Stationery.*—The Collectors' estimate is reduced to Rupees 900 with reference to the actuals of previous years.

51. *Contingencies.*—The Collectors' estimate is Rupees 5,378 in excess of the grant for the current year, and Rs. 4,094 over the actuals of 1873-74. The excess is chiefly due to the Collector of Vizagapatam, Godavery Madras, and South Arcot having provided under this head for the pay of clerks working out-of-office hours. The Board think that the provision should be slightly increased, as the other Collectors have not provided for the charge above referred to, and it will be accordingly raised to Rupees 8,600. It may be here remarked that the increase in the charge is simply nominal, since the whole amount paid for working extra hours will be collected from the merchants, for whose convenience the work is performed. Hitherto the amount collected and disbursed was not shown at all in the accounts, but the Board have recently ordered (Board's Proceedings dated 20th March 1874, No. 647) that the transactions should be regularly shown in the accounts, the collections under receipts, and charges under disbursements.

Years.		Rs.	
1869-70	...	1,463	Actuals.
1870-71	...	1,906	do.
1871-72	...	1,781	do.
1872-73	...	2,130	do.
1873-74	...	3,856	do.
1874-75	...	2,672	Estimate.
1875-76	...	7,950	Collectors' estimate.
		8,000	Board's do.

52. *Temporary Establishment.*—The Collector of Malabar provides Rs. 750 for a Preventive Establishment to check smuggling against Rupees 100 of the current year's estimate. The actuals of 1873-74 were Rupees 206, and the Collector does not explain why Rs. 750 are allotted for 1875-76. His estimate will be reduced to Rupees 300.

Years.		Rs.	
1869-70	...	18	Actuals.
1870-71	...	...	
1871-72	...	21	do.
1872-73	...	40	do.
1873-74	...	206	do.
1874-75	...	100	Estimate.
1874-75	...	750	Collectors' estimate.
		300	Board's do.

	Rs.
Establishment...	1,54,008
Saderward	900
Contingencies...	8,600
Temporary Establishment.	300
Total...	1,63,808

53. The total estimate under Sea Customs, as revised above, amounts to Rupees 1,63,808 as shown in the margin, or in round numbers Rupees 1,63,800.

54. Land Customs.—*Establishment.*—The Collectors provide Rupees 14,348 under this head for 1875-76. The grant for the current year is Rupees 13,278 and the excess in the estimate is entirely in Malabar. The Collector, in entering Rupees 1,700 under this head, states that he has provided according to the sanctioned scale. The Board, however, observe that the strength of the sanctioned establishment for the district is Rupees 1,080 and will enter that amount only in the budget. The total estimate for all the districts will be the same as that sanctioned for the current year.

	Rs.
* Establishment	13,728
Saderward	800
Contingencies	1,350
Total...	15,878

Years.		Rs.	
1869-70	...	7,555	Actuals.
1870-71	...	9,275	do.
1871-72	...	12,044	do.
1872-73	...	14,267	do.
1873-74	...	15,488	do.
1874-75	...	15,200	Estimate.
1875-76	...	16,608	Collectors' estimate.
		15,900	Board's do.

55. *Country Stationery.*—The Collectors' estimate is fair and it will be adopted in round numbers at Rs 800.

56. *Contingencies.*—Under this head Collectors estimate Rupees 1,350 for 1875-76, against a grant of Rupees 732 for the current year. Looking to the past actuals, and the probable charges (1,916 Rupees) during the current year, the Board are of opinion that the Collectors' estimate may be adopted.

	Rs.
† Sea Customs	1,63,800
Land Customs...	15,900
Total...	1,79,700

57. The total estimate* under Land Customs for 1875-76, will be Rupees 15,878, or in round numbers Rupees 15,900, making up the total estimate under Customs to Rs. 1,79,700† as shown in the margin.

58. SALT.—*Deputy Collectors.*—The expenditure under this head varies with reference to the class of Deputy Collectors posted from time to time to the charge of salt in the several districts, but it has been usual to provide under this head Rupees 48,600, the remainder of the salaries of the full staff of Deputy Collectors being estimated under Land Revenue. This estimate will be repeated for 1875-76.

Years.		Rs.	
1869-70	...	44,370	Actuals.
1870-71	...	45,248	do.
1871-72	...	43,769	do.
1872-73	...	41,726	do.
1873-74	...	41,630	do.
1874-75	...	48,600	Estimate.
1875-76	...	47,400	Collectors' estimate.
		48,600	Board's do.

59. *Establishment.*—The estimate of the Collectors on account of this charge amounts to Rupees 17,140, or Rs. 720 below the sanctioned grant for the current year. This decrease is due to the Collector of South Canara not having taken into consideration the salary of the smith attached to the Salt Department, and to the Collector of Godavery having provided the smith's salary under "Temporary or Station Establishments" instead of under this head. The necessary corrections have been made in this office and the Collectors' estimate is thus raised to Rupees 17,860. To this will be added Rupees 360, the salary of the smith in Malabar, which was provided for last year under Temporary Establishment by mistake.

Years.		Rs.	
1869-70	...	14,252	Actuals.
1870-71	...	15,773	do.
1871-72	...	16,080	do.
1872-73	...	15,968	do.
1873-74	...	16,641	do.
1874-75	...	17,860	Estimate.
1875-76	...	17,140	Collectors' estimate.
		16,220	Board's do.

60. *Division and Station Establishment.*—Under this head Collectors have made a provision of 1,70,784, which is Rupees 924 in excess of the grant for the current year, the variations between the estimate and the grant are found in the districts specified in the margin. In Godavery, the excess amount provided is the salary of the smith referred to in the previous paragraph which will be struck out. In Tanjore, the increased allotment for 1875-76 is due to provision being made to meet the cost of the establishment sanctioned in G.O., dated 27th January 1874, No. 131. The decrease in Malabar is not accounted for, and is probably due to the Collector having entered a round sum in the budget. The full amount will, however, be entered by the Board for the district. The total estimate as revised by the Board amounts to Rupees 1,70,664, or in round numbers to Rupees 1,71,000.

Years.		Rs.	
1869-70	...	1,66,300	Actuals.
1870-71	...	1,62,554	do.
1871-72	...	1,62,436	do.
1872-73	...	1,61,045	do.
1873-74	...	1,65,860	do.
1874-75	...	1,69,800	Estimate.
1875-76	...	1,70,784	Collectors' estimate.
		1,71,000	Board's do.

	Rs.
Godavery	+ 360
Tanjore	+ 804
Malabar	— 240
Total ...	+ 924

61. *Temporary Establishment.*—The Collectors of Ganjam, Chingleput, and Malabar estimate Rupees 3,400 under this head. In Ganjam, a provision of Rupees 2,600 is made to meet the cost of the additional Police guards required during the manufacturing season. This item should find a place in the Police Budget and is accordingly struck out. The Collector of Chingleput does not specify the temporary establishments which he proposes to entertain, but the Board presume that the provision of Rupees 500 is intended to meet the salary of temporary weighers to be employed at the Madras

Years.		Rs.	
1869-70	...	754	Actuals.
1870-71	...	500	do.
1871-72	...		do.
1872-73	...	3,200	do.
1873-74	...	2,723	do.
1874-75	...	230	Estimate.
1875-76	...	3,400	Collectors' estimate.
		2,500	Board's do.

Kotaur, and have retained it. The amount provided for Malabar is on account of the smith attached to the department. It will be struck out with reference to the remarks in the preceding paragraph. A provision of Rupees 9,000* will also be made under this head for the salary and travelling allowances of Dr. Ratton to the end of 1875. G.O., dated 21st January 1874, No. 908.

	Rs.
* Dr. Ratton's salary for 10 months ...	7,500
Travelling allowance charges	1,500
Total...	9,000

62. *Country Stationery.*—The Collectors' estimate is in excess of the current year's grant, as well as the actuals of the previous years. It is therefore reduced to Rupees 2,700.

Years.		Rs.	
1869-70	...	2,368	Actuals.
1870-71	...	2,476	do.
1871-72	...	2,312	do.
1872-73	...	2,324	do.
1873-74	...	2,590	do.
1874-75	...	2,700	Estimate.
1875-76	...	3,190	Collectors' estimate.
		2,700	Board's do.

63. *Travelling Allowance.*—The Collectors' estimate is about Rupees 1,300 in excess of the actuals of 1873-74, as well as the sanctioned estimate for the current year. The probable expenditure under this head is only about Rupees 8,600. Under these circumstances the Board think that a provision of Rupees 8,700 will suffice.

Years.		Rs.	
1869-70	...	5,799	Actuals.
1870-71	...	6,223	do.
1871-72	...	6,604	do.
1872-73	...	7,179	do.
1873-74	...	8,464	do.
1874-75	...	8,500	Estimate.
1875-76	...	9,790	Collectors' estimate.
		8,700	Board's do.

64. *Batta to Establishment.*—The amount provided by Collectors under this head is Rupees 66 more than the grant for the current year. Considering the past actuals, the Board are of opinion that Rupees 2,500 will be ample for 1875-76.

Years.		Rs.	
1869-70	...	1,366	Actuals.
1870-71	...	1,702	do.
1871-72	...	2,306	do.
1872-73	...	1,886	do.
1873-74	...	2,056	do.
1874-75	...	2,750	Estimate.
1875-76	...	2,816	Collectors' estimate.
		2,500	Board's do.

65. *Purchase of Salt, and Manufacturers' Share.*—In the East Coast Districts, the estimates of Collectors amount to Rupees 7,90,595 against Rupees 6,20,102, the actuals of 1873-74. The largest increase is in Tanjore, Tinnevelly, Chingleput, and Kistna. The Collectors explain that the estimate is framed with reference to the stock on hand, and the quantity proposed to be manufactured. The stock on hand in several districts is low, and if manufacture is to be pushed to such an extent as to leave at the end of 1875-76 a quantity equal to two years' consumption at the important stations, and 18 months' consumption at the other depôts, 98,76,500 Indian Maunds, costing about Rupees 8,50,000, will have to be manufactured. Looking, however, to the actuals of the past five years, it is not likely that all this quantity can be produced within the year. The Board therefore reduce the amount to Rupees 7,00,000, as shown below.

Years.		Rs.	
1869-70	...	6,11,100	Actuals.
1870-71	...	4,48,534	do.
1871-72	...	6,21,277	do.
1872-73	...	4,40,225	do.
1873-74	...	6,20,102	do.
1874-75	...	5,49,000	Estimate.
1875-76	...	7,90,595	Collectors' estimate.
		7,00,000	Board's do.

66. For South Canara and Malabar, the estimates have to be prepared with reference to the recent order of the Government of India, regarding pre-payment of duty on salt imported from Bombay. For Malabar, the Collector *thinks* that about 5,88,000 Indian Maunds are likely to be required in 1875-76, but has not estimated the cost thereof pending the decision of the Board on a certain reference made by him, and in South Canara, the Collector estimates the cost of imported and manufactured salt for 1875-76 at Rupees 3,84,750, against Rupees 1,26,000, the current year's estimate, and Rupees 78,225, the actuals of 1873-74.

Years.	South Canara.	Malabar.	
	Rs.	Rs.	
1869-70...	1,04,262	2,41,262	
1870-71...	90,424	2,60,607	
1871-72...	1,16,680	2,69,995	
1872-73...	2,07,843	2,50,185	
1873-74...	78,225	2,49,496	
1874-75...	1,26,000	2,25,000	Estimate.
1875-76...	3,84,750	.....	Collectors' estimate.
	6,38,000	13,23,000	Board's do.

67. The sales in South Canara and Malabar have been as shown in the margin, and considering the stock (6,38,000 Indian Maunds) that is likely to be on hand on the 1st April 1875, and the probable sales (8,80,000 Indian Maunds) of 1875-76, it may be calculated that 15,62,000 Indian Maunds must be imported to admit of 18 months' stock being left at the end of the year; but the Collectors think that it will be sufficient if 9,05,000 Maunds are imported or manufactured, and this, including the duty of Rupees 1-13-0 to be paid at Bombay, will cost Rupees 19,61,000 as shown below. This amount will be entered in the budget:—

	South Canara.	Malabar.	Total.
	In. mds.	In. mds.	In. mds.
1871-72 ...	332,459	617,161	949,620
1872-73 ...	259,940	576,245	836,185
1873-74 ...	265,600	843,304	843,304

Districts.	Quantities to be manufactured in the District.	Quantities to be purchased.	Cost including the duty of Rupees 1-13-0.	Remarks.
	In. mds.	In. mds.	Rs.	
South Canara	*27,000	2,90,000	6,38,000	* This is the average manufacture in Kundapur in a year.
Malabar		5,88,000	13,23,000	
Total...	27,000	8,78,000	19,61,000	

68. *Charges for Conveying and Storing Salt.*—The estimate of Collectors under this head is Rupees 1,18,000 against Rupees 90,964, the actuals of 1873-74. The charge always depends upon the quantity manufactured. The Board's provision for the latter being 12 per cent. in excess of the actuals of 1873-74, the charge also will be fixed at 12 per cent. in excess of the actuals of 1873-74, *i. e.*, Rupees 1,01,900.

Years.	Rs.	
1869-70 ...	1,01,409	Actuals.
1870-71 ...	76,579	do.
1871-72 ...	1,05,635	do.
1872-73 ...	63,591	do.
1873-74 ...	90,964	do.
1874-75 ...	1,00,000	Estimate.
1875-76 ...	1,18,000	Collector's estimate.
	1,01,900	Board's do.

69. *Gathering and Destroying Spontaneous Salt.*—The estimates of Collectors under this head are about Rupees 5,600 in excess of the actuals of 1873-74. The Collectors do not explain why a larger provision is made. The estimates will therefore be reduced as shown below. The Collector of Tanjore thinks that the expenditure in 1873-74 was unusual, and that more than Rupees 7,000 will not be required. His estimate will therefore be retained :—

Years.		Rs.	
1869-70	...	6,115	Actuals.
1870-71	...	899	do.
1871-72	...	1,924	do.
1872-73	...	7,103	do.
1873-74	...	14,322	do.
1874-75	...	10,000	Estimate.
1875-76	...	19,000	Collectors' estimate.
		14,400	Board's do.

Districts.	Actuals of 1873-74.	Collectors' Estimate for 1875-76.	Board's Estimate for 1875-76.
	Rs.	Rs.	Rs.
1. Ganjam	...	200	100
2. Godavery	10	500	100
3. Kistna	4,998	8,000	6,000
4. Nellore	...	1,000	100
5. Tanjore	8,856	7,000	7,000
6. Madura	576	2,000	1,000
7. Tinnevelly	44	200	100
Total...	14,322	18,900	14,400

70. *Freight on Salt imported.*—The Collectors of Godavery, South Arcot, and South Canara make a provision of Rupees 4,320 under this head for 1875-76. In the first two districts it is intended to meet the charges for the supply of salt to the French Government, and in South Canara it is probably intended to defray the cost for bringing Goa salt into Mangalore. The Collectors' estimate will be retained, but in round numbers at Rupees 4,300.

Years.		Rs.	
1869-70	...	9,075	Actuals.
1870-71	...	4,214	do.
1871-72	...	11,852	do.
1872-73	...	9,553	do.
1873-74	...	31,663	do.
1874-75	...	4,500	Estimate.
1875-76	...	4,320	Collectors' estimate.
		4,300	Board's do.

71. *Purchase and Repair of Weighing machines.*—Under this head Collectors estimate Rupees 4,530 for the next year against Rupees 1,086, the actuals of 1873-74, the excess in the estimates being chiefly in the districts noted in the margin. The Collectors concerned do not explain the cause of the increased provision, but the estimates will be retained as the provision is not on the whole large and may be actually required.

	Rs.
Ganjam	+ 840
Godavery	+ 857
Chingleput	+ 865
Tanjore	+1,057
Total...	2,929

72. *Contingencies.*—The Collectors' estimate under this head is Rupees 5,571 in excess of the actuals of 1873-74. The charge under this item depends upon the quantity of salt manufactured. The Board's provision for the latter being 12 per cent. in excess of the actuals of 1873-74, the estimate for 1875-76 will also be increased in about the same ratio.

Years.		Rs.	
1869-70	...	19,252	Actuals.
1870-71	...	14,027	do.
1871-72	...	15,234	do.
1872-73	...	19,686	do.
1873-74	...	19,889	do.
1874-75	...	20,500	Estimate.
1875-76	...	25,460	Collectors' estimate.
		22,780	Board's do.

73. *Petty Construction and Repairs.*—The charges under this head are divided into the two classes noted in the margin. The Collectors' estimates under the two heads amount to Rupees 3,31,530. Looking to the actuals of the past years and the current year's grant, the estimate appears to be too large and the Board therefore reduce it to Rupees 2,50,600 as shown below :—

	Rs.
1. Petty Construction and Repairs...	1,28,628
2. Petty works in connection with manufacturing and storing salt.	2,02,902
Total...	3,31,530

Years.		Rs.	
1869-70	...	81,771	Actuals.
1870-71	...	1,01,237	do.
1871-72	...	1,68,900	do.
1872-73	...	1,77,498	do.
1873-74	...	1,92,858	do.
1874-75	...	2,10,000	Estimate.
1875-76	...	3,31,530	Collectors' estimate.
		2,50,600	Board's do.

Districts.	Actuals of 1873-74.	Current year's Estimate.	Estimate for 1875-76. Collectors' Estimate.	Estimate for 1875-76. Board's Estimate.
	Rs.	Rs.	Rs.	Rs.
1. Ganjam	12,046	12,680	13,507	13,500
2. Vizagapatam	7,762	8,819	40,395	15,000
3. Godavery	9,895	5,000	20,000	10,000
4. Kistna	2,502	6,180	12,345	8,000
5. Nellore	26,097	21,000	30,000	30,000
6. Chingleput	75,610	71,121	95,561	75,000
7. South Arcot	16,433	34,420	45,560	35,000
8. Tanjore	14,318	24,565	35,675	25,600
9. Madura	9,443	11,100	13,014	13,000
10. Tinnevelly	15,472	6,510	15,400	15,300
11. South Canara	6,330	6,215	6,605	6,000
12. Malabar	2,941	3,000	3,000	3,000
Total...	1,92,858	2,10,000	3,31,530	2,50,600

74. The Collectors of Vizagapatam, Godavery, Kistna, Chingleput, and South Arcot will be requested to cause revised lists of works to be forwarded, with reference to the reductions made by the Board, after the orders of Government are passed. In Tanjore, the Collector's provision for the extension of the Vedarnieu canal is reduced from Rupees 20,000 to Rupees 10,000, as that amount is considered sufficient for the year. The Collector of Godavery provides Rupees 200 on account of protective* charges, but does not explain the necessity for the provision. The estimate will therefore be struck out. The total provision under Salt for 1875-76, as revised by the Board, amounts to Rupees 33,20,700.

*Actuals	Rs.
1869-70	...
1870-71	...
1871-72	...
1872-73	...
1873-74	109

75. STAMPS.—The subjoined table exhibits the estimate on account of stamps for 1875-76, as originally proposed, and as revised by the Board, compared with the actuals of the past five years, and the sanctioned estimate for the current year :—

Items.	Actuals.					Sanctioned Estimate for 1874-75.	Estimate for 1875-76.	
	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.		As proposed by Collectors, etc.	As fixed by the Board.
	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.
Presidency Charges	35,975	43,088	40,611	39,449	35,291	37,800	37,784	33,156
Charges in the Districts { Establishment ...		623	936	2,825	4,347	4,416	4,416	4,416
Charges in the Districts { Discount ...	1,20,022	1,16,347	1,11,226	1,00,058	1,00,231	1,13,950	1,07,500	1,07,600
Charges in the Districts { Contingencies ...	2,622	3,348	3,851	3,349	3,035	3,834	4,319	3,328
Total ...	1,58,619	1,63,356	1,56,624	2,00,177	1,43,004	1,60,000	1,54,209	1,53,500

76. *Presidency Charges.*—To the estimate under this head has to be added the cost of the additional establishment sanctioned in G. O., dated 28th August 1874, No. 1,097. This will raise the estimate to Rupees 33,156, as shown below :—

Items.	Actuals.					Sanctioned estimate for 1874-75.	Estimate for 1875-76.	
	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.		As proposed by the Superintendent of Stamps, etc.	As fixed by the Board.
	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.
Superintendent ...	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Deputation allowances	...	3,500	900	901	57	400	400	400
Establishment ...	13,310	13,302	13,262	13,240	12,808	13,320	13,320	13,320
Contingencies ...	4,940	6,726	5,192	4,115	3,600	5,000	5,000	5,000
Official Postage ...	...	193	125	...	...	408	500	500
Establishment in the Accountant General's Office	5,586	6,268	9,172	7,967	6,258	6,012	5,364	6,336
Contingencies do.	440	900	1,540	1,163	676	600	600	600
Total ...	36,276	43,088	40,511	39,445	35,391	37,800	37,784	38,156

77. *District Charges.*—The Collectors estimate the charges in the districts during 1875-76 at Rupees 1,19,425, which is Rupees 3,512 in excess of the actuals of 1873-74. The increase is stated to be due to provision being made for payment, in some cases, of discount at 1½ per cent. to the vendors of Court Fees Stamps under G. O., dated 21st April 1874, No. 477. The Collectors' estimate does not appear to call for revision, except under the item of Contingencies which will be slightly reduced, and the total amount for districts fixed at Rupees 1,15,414. The total amount under Stamps, including Presidency charges, is thus Rupees 1,53,500.

78. ADMINISTRATION.—Under this head the cost of the Board of Revenue is shown. The full cost of the Establishment, deducting 4 per cent. on account of the surrender of the Civil Annuity Fund, from the salaries of the Members and Secretaries, amounts to Rs. 2,36,000 in round numbers. Contingent charges are usually incurred to the extent of about Rs. 17,000, although in 1873-74 they were less, because the Members travelled less. The Board are of opinion that Rupees 2,42,000,* exclusive of the deduction on account of the surrender of the Civil Annuity Fund, should be provided for 1875-76 and have accordingly entered it in the budget.

Years.		Rs.	
1869-70	...	2,43,000	Actuals as per Accountant-General's books.
1870-71	...	2,68,000	
1871-72	...	2,60,000	
1872-73	...	2,31,000	
1873-74	...	2,41,000	
1874-75	..	2,42,400	Estimate.
1875-76	...	2,43,000	

	Rs.	Rs.
* Establishment	2,33,000	
Contingencies	16,000	
		2,49,000
Deduct payment for the surrender of the Civil Annuity Fund		6,000
Net estimate ...		2,43,000

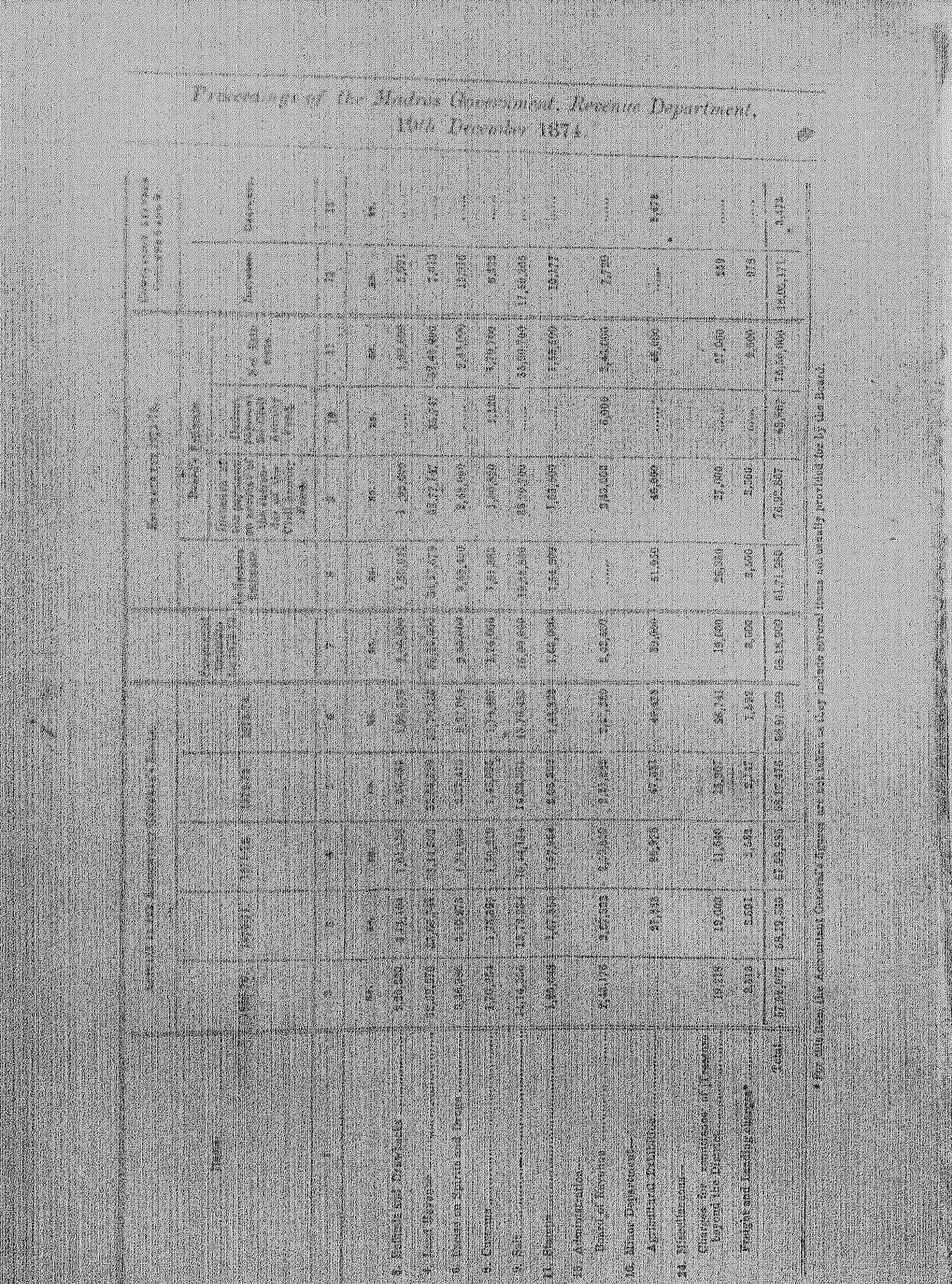
79. MINOR DEPARTMENT.—Under this head the Collectors of Nellore, Chingleput, and Godavery provide Rs. 31,050 for 1875-76. Rupees 6,000 have been provided by the Collector of Nellore for the Exhibition at Addanki and Nellore, with reference to the actuals of 1873-74 and the grant for 1874-75. The Collector of Chingleput provides the usual grant of Rupees 25,000 on account of the Government Farm at Sydapet. These amounts will be retained. The Collector of Godavery provides Rupees 50 under this head, but does not state the purpose for which it is required. It is apparently allotted for purchasing articles for the Madras Agricultural Exhibition which will take place in 1875-76. The amount will be struck out, and Rupees 15,000 provided for the whole Presidency on account of the Agricultural Exhibition of 1875-76, in accordance with G. O., dated 18th September 1874, No. 1,191. The total amount under Minor Department is Rupees 46,000 as particularized in the margin.

	Rs.
Exhibition at Nellore and Addanki ...	6,000
Do. at Madras	15,000
For Sydapet Government Farm	25,000
	46,000

80. MISCELLANEOUS.—The Collectors provide Rupees 29,450 for 1875-76 for the charges noted in the margin. The estimate is accepted in round numbers at Rupees 29,500.

Years.		Charges for remitting treasure beyond the District. Rs.	Freight and Landing Charges. Rs.	
1869-70	...	19,218	2,313	Actuals.
1870-71	...	19,000	2,591	do.
1871-72	...	11,610	2,532	do.
1872-73	...	16,907	2,147	do.
1873-74	...	26,741	1,522	do.
1874-75	...	19,000	3,000	Estimate.
1875-76	....	26,950	2,500	Collectors' do.
	...	27,000	2,500	Board's do.

81. The subjoined statement shows in one view the estimates of the Collectors under the several major heads of charges, discussed in the foregoing paragraphs, compared with past actuals, and the revision therein effected by the Board. The total estimate as revised by the Board, inclusive of the deduction on account of the surrender of the Civil Annuity Fund, is Rupees 18,01,698 in excess of the actuals of 1873-74. The increase is chiefly under Salt owing to the unusual provision of Rs. 15,01,575 for the payment of duty at Bombay, on salt imported into South Canara, and Malabar, and to the provision of Rupees 1,53,300 for increased manufacture of salt, etc. The remaining increase of Rupees 51,183 is distributed over other items in small sums, as will be seen from the subjoined table.



82. The cost of the Police guards required for the Revenue Department for 1875-76 is estimated by the Inspector General of Police at Rupees 2,76,206 as detailed in a separate statement which accompanies these Proceedings.

83. LAW AND JUSTICE.—Under G. O., dated 1st August 1873, No. 120, Collectors incur charges for the service of processes issued in their Judicial capacity, and on a reference to the Accountant General the Board were informed that these charges appertain to Law and Justice, but should be provided for in the Board's Budget distinct from the Revenue portion of it. The subjoined statement shows the Process Service Establishment already sanctioned :—

Districts.	Number of Peons in Collectors' Offices.	Number of Peons in other Offices.	Remarks.
1. Ganjam	1	5	For six months.
2. Vizagapatam	1	3	
3. Godavery	1	1	
4. Kristna	...	4	
5. Chingleput	1	2	
6. Tanjore	...	6	
7. Madura	1	7	
8. Tinnevelly	...	5	
9. Salem	1	3	
Total...	6	36	

84. The cost of the sanctioned Establishment amounts to Rupees 3,090 as shown in the margin. As, however, under the rules, batta may be given in certain cases in addition to the fixed salary, and as it is possible that further Establishment may be sanctioned in other districts, the Board would provide Rs. 5,000 to meet these charges in 1875-76.

	Rs.
Six Peons at Rupees 7 per mensem ...	42
Thirty-six Peons at Rupees 6 do. ...	216
do. ...	258
	12
Per annum...	3,090

No. 240. ORDER THEREON, 19th December 1874, No. 1,598.

General.

WITH their Proceedings above recorded, the Board of Revenue submit the Budget-Estimate of charges for 1875-76.

2. The Board explain that the actuals of past years taken from their accounts do not correspond with the Accountant-General's books, and remark that although they have quoted the Collector's figures in the case of the several minor items under "Land Revenue," the aggregate estimate under that head, compared with the Accountant-General's actuals, will be found to be reliable. The Government are aware that several causes contribute to a difference between the Board's

V.—Dressers including Medical Charges.—The Government have in their order in the Financial Department, dated 3rd November 1874, No. 1,870, sanctioned an assignment of Rs. 45,000 for Medical establishments and charges debitable to "Land Revenue" inclusive of Rs. 6,300 for the Survey and Settlement Departments. The balance of Rs. 38,700 can only be entered in the Budget now before Government.

	Rs.
Actuals of 1873-74	35,496
Grant for 1874-75	37,000
Proposed estimate for 1875-76	44,800

6. The Board's estimates under Miscellaneous items are correct and are accepted. The total estimate under "Land Revenue" as now revised and passed is Rs. 40,33,700. The portion debitable to "Law and Justice" is Rs. 7,67,400, deducting this sum the net estimate under "Land Revenue" amounts to Rs. 32,66,300. The increase over the Board's estimate, Rs. 32,42,000, is the result chiefly of the larger provision made for Assistant Collectors.

	Rs.
Salaries and Expenses	38,52,600
Miscellaneous	1,81,100
Total...	40,33,700

7. *Excise on Spirits and Drugs.*—The Board's estimate of Rs. 2,43,000 under "Excise on Spirits and Drugs" though less than the grant for the current year, exceeds the actuals of last year by Rs. 12,600, and this occurs chiefly under "Cost of manufacture and purchase of manufactured liquor." The actuals under this item in 1873-74 amounted to Rs. 2,06,105; but as the corresponding expenditure in 1872-73 was Rs. 2,30,000 the estimate, which is less than the grant for the current year by Rs. 15,000, will not be disturbed. The necessity for the provision of Rs. 3,700 under "Registration fees" is explained in paragraph 48 of the Board's Proceedings. The Board's estimate is passed.

	Rs.
Actuals of 1873-74	2,30,367
Grant for 1874-75	2,55,000
Estimate proposed for 1875-76	2,43,000

8. *Customs, Sea.*—The Board's estimate under Sea Customs amounts to Rs. 1,63,800. The sub-items are explained in paragraphs 49 to 52 of their Proceedings, and the Government consider the provision of Rs. 4,800 under "Contingencies" sufficient. The estimate is accordingly reduced to Rs. 1,60,000, which is slightly above the grant for the current year.

	Rs.
Actuals of 1873-74	1,59,937
Grant for 1874-75	1,58,800
Proposed estimate for 1875-76	1,63,800

9. *Customs, Land.*—The Board's estimate of Rs. 15,900 under "Land Customs" is raised to Rs. 16,000, the increase over the grant for the current year occurs chiefly under "Contingencies" and is found necessary, as the actuals of 1873-74 amounted to Rs. 1,231, against Rs. 732, the grant for the current year.

	Rs.
Actuals of 1873-74	15,488
Grant for 1874-75	15,200
Estimate proposed for 1875-76	15,900

10. The total estimate passed for Customs charges is Rs. 1,76,000.

11. *Salt.*—The Board's estimate of Rs. 33,39,700 under "Salt" is at first sight very large. This increase is owing to the provision of Rs. 19,61,000 for purchase of Salt and Manufacturer's share alone in South Canara and Malabar in consequence of the recent order of the Government of India regarding free payment of duty on salt imported from London. The grant for the current year for the two districts under that head is only Rs. 3,51,000, and deducting both these sums from the corresponding totals for the Presidency, the rest of the estimate (exclusive of Dr. Ratton's salary and allowances) stands at Rs. 13,50,700 against the grant of Rs. 11,49,000 for 1874-75. The increase of Rs. 2,01,700 occurs in the items noted below:—

	Actuals of 1873-74.	Grant for 1874-75.	Proposed Estimate for 1875-76.	Increase.
	rs.	rs.	rs.	rs.
1. Establishment for Deputy-Collectors	10,641	12,900	13,260	360
2. Do. Divisions not Sinking	1,65,600	1,69,860	1,71,000	1,140
3. Travelling Allowances to Officers	8,464	8,500	8,700	200
4. Purchase of Salt and Manufacturer's share	6,20,102	5,43,000	7,00,000	1,51,000
5. Charges for conveying and storing Salt	99,994	1,00,000	1,01,000	1,000
6. Gabbling (maintenance Salt)	11,224	10,000	14,400	4,400
7. Purchase and repairs of Weighing Machines	1,000	1,000	4,500	500
8. Godowns rents	20,000	20,000	22,180	2,180
9. Petty Construction and Repairs	1,92,858	2,10,000	2,50,600	40,600
Total	21,29,878	10,80,720	12,39,190	2,02,380
Deduct decrease in other Items				680
Net Increase				2,01,700

The increase under the first five items is clearly explained by the Board in paragraphs 59, 60 and 63 of their Proceedings, and do not require further notice. The increase under the fourth item is large, and the Board explain that the stock on hand in several districts is low, and that to ensure manufacture to the largest possible extent a liberal estimate is necessary. The Collectors require Rs. 7,00,000 for this item in view of the improbability of being able to replenish the stores to the maximum extent within one year, the Board propose an estimate of Rs. 7,00,000 with reference to the actuals of the past five years. As the Salt Revenue depends much on the stock of salt in hand, and is suffered lately in some districts from a deficiency, the Government do not consider it wise to restrict the expenditure under this head and the Board's estimate is approved. The expenditure under the fifth item varies with the quantity manufactured, and as it is proposed to manufacture the largest possible quantity next year, and the Board's estimate

is below the actuals for 1871-72, the moderate increase of Rs. 1,900 will be allowed. The Board's estimate of Rs. 14,400 under the sixth item against Rs. 14,322 the actuals of 1873-74 will not be disturbed. The Board's estimate of Rs. 4,500 under the seventh item will be reduced to Rs. 3,000, as the actuals of the previous years do not justify a larger estimate.

The Board estimate the charges on account of "Petty construction and Repairs and Petty works connected with manufacture and storing" at Rs. 2,50,600, against Rs. 2,10,000, the grant for the current year, and Rs. 1,92,858 the actuals of 1873-74. The Government consider an estimate of Rs. 2,00,000 sufficient, as in no year has the expenditure yet reached that amount. An addition of Rs. 20,000 will, however, be made for the salt canal from Manganupudi to Masulipatam, agreeably to G. O., 30th November 1874, No. 209, and Board's Proceedings, dated 14th December 1874.

12. The total estimate, exclusive of that for purchase of salt in South Canara and Malabar, as now reduced, amounts to Rs. 13,18,600.

13. The Board will, however, bear in mind the order of the Government of India that "the necessary expenditure for the manufacture of salt will never be restricted to the limit of the provision made for the purpose."

From Government of India, dated 26th March 1872, No. 2,265.

14. The large provision of Rs. 19,61,000 for the manufacture and purchase of salt for the two West Coast Districts is, as already stated, a peculiar feature in the Budget now before Government. The Board point out (paragraph 67) that 1,562,000 Indian maunds must be imported to admit of 18 months' stock; but as the Collectors consider 905,000 Indian maunds, of which 878,000 maunds will have to be imported, sufficient, the estimate is limited to Rs. 19,61,000, inclusive of the duty of Rs. 1-13-0 per maund. This Government have no option in the matter, and the estimate is accordingly approved. They have, however, requested the Government of Bombay to arrange for the adjustment of the duty by an account payment, and if this is agreed to, the transaction will be much simplified.

To Government of Bombay, dated 21st November 1874, No. 1,446.

15. The provision of Rs. 9,000 for Dr. Ratton's salary and allowances is approved of, and the total estimate passed for the charges of the Salt Department amounts to Rs. 33,88,600.

16. *Stamps.*—The Board's estimate of Rs. 1,53,500 under "Stamps" is less than the grant for the current year by Rs. 6,500, and the greater portion of this decrease occurs under discount, in consequence apparently of the recent reduction in the rate of discount, but as a larger revenue is expected from the sale of Court Fee Stamps *vide* paragraph 6, G. O., dated 5th December 1874,

	rs.
Actuals of 1873-74	1,43,004
Grant for 1874-75	1,60,000
Proposed Estimate for 1875-76	1,53,500

	Charges for remitting Treasure beyond the district.	Freight and Landing charges.
	Rs.	Rs.
Actuals of 1873-74 ..	26,741	1,522
Grant for 1874-75 ..	19,000	3,000
Proposed estimate for 1875-76	27,000	2,500

20. 24, *Miscellaneous.* — The Board's estimates of Rs. 27,000 and Rs. 2,500 for remitting treasure beyond the districts and for landing charges are respectively passed. The increase under the former is found necessary with reference to the actuals of last year.

21. *Treasury and Preventive Guards.* —The estimate for Treasury and Preventive Guards amounts to Rs. 3,76,206, against Rs. 3,57,425, the sum passed in this department for the current year, but there is no explanation for the increase. It will receive consideration in the Judicial Department.

22. The Budget as now revised will be transmitted to the Accountant-General, and his attention drawn to paragraphs 83 and 84 of the Board's Proceedings.

(True Extract.)
(Signed) C. G. MASTER,
Acting Secretary to Government.

To the Board of Revenue.
„ the Accountant-General.
„ the Judicial Department.
„ the Financial Department.

Encl. T. O'Connor.

No. 3,393.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th November 1874.

THE Budget of Receipts for 1875-76 having been laid before Government, the Board proceed to submit the Budget of Charges for the year.

2. Before proceeding to review the several items of the Collectors' estimates, the Board deem it necessary to remark that the actuals of past years, taken from the accounts of this office, do not correspond with those entered in the Accountant-General's books, as shown below:—

Items.		1869-70.	1870-71.	1871-72.	1872-73.	1873-74.
Refunds and Drawbacks.	As per Board's figures	Rs. 2,33,160	Rs. 2,12,254	Rs. 1,62,523	Rs. 1,70,020	Rs. 1,82,230
	Do. Accountant-General's do ...	2,30,230	2,13,104	1,61,138	2,06,469	1,80,679
	Difference ...	— 2,930	+ 850	— 1,385	+ 36,449	— 1,551
Land Revenue, exclusive of one-fifth deductible to Land Revenue.	As per Board's figures	30,36,665	30,22,052	30,11,778	31,21,770	31,34,187
	Do. Accountant-General's do ...	32,59,676	33,66,741	33,14,592	32,64,399	32,79,135
	Difference ...	+ 2,23,011	+ 3,44,689	+ 3,02,734	+ 1,42,629	+ 1,44,948
Excise on Spirits and Drugs.	As per Board's figures	2,36,934	3,15,785	1,66,412	2,67,583	2,30,367
	Do. Accountant-General's do ...	2,30,936	3,10,273	1,71,079	2,67,420	227,084
	Difference ...	+ 2	— 5,512	+ 2,667	— 163	— 3,283
Customs	As per Board's figures	1,36,344	1,67,027	1,63,201	1,71,490	1,74,876
	Do. Accountant-General's do ...	1,76,354	1,73,397	1,50,219	1,45,095	1,74,497
	Difference ...	+ 3,430	+ 6,320	— 12,982	— 26,395	— 378
Salt	As per Board's figures	14,02,035	12,33,353	15,15,776	14,09,704	15,41,367
	Do. Accountant-General's do ...	14,14,556	12,72,384	15,44,114	14,29,561	15,70,435
	Difference ...	+ 3,471	+ 38,931	— 1,662	+ 19,877	+ 28,968
Stamps	As per Board's figures	1,63,519	1,63,309	1,66,504	3,00,177	1,43,033
	Do. Accountant-General's do ...	1,80,646	1,67,166	1,67,934	3,00,552	1,59,633
	Difference ...	+ 17,125	+ 3,490	+ 1,430	+ 375	+ 810
Administration. ...	As per Board's figures	1,93,893	2,35,345	2,17,966	2,04,869	2,06,804
	Do. Accountant-General's do ...	2,42,776	2,67,599	2,50,469	2,21,685	2,31,280
	Difference ...	+ 47,883	+ 32,254	+ 42,503	+ 16,816	+ 24,476

The variation is chiefly under Land Revenue, and is because Collectors have not taken into account the payments made at the Presidency and other adjustments made by the Accountant-General. The Board have no means of correcting the actuals in the several detailed items, and they have therefore quoted the figures as given by the Collectors, or, as entered in their former reports. This may, in the case of some of the minor items under Land Revenue, make the Board's estimate appear to be inconsistent with the actuals quoted, particularly as to salaries, but when the total estimate under that head is compared with the correct actuals entered in the Accountant-General's books, which will be quoted at the end of the Board's remarks, the estimate will be found to be reliable.

3. Refunds—*Land Revenue.*—The amount required under this head for 1875-76 is estimated by Collectors at Rupees 31,090, or Rupees 5,761 less than the actuals of 1873-74 and Rupees 910 below the grant for the current year. Considering the actuals of past years, the estimate appears to be low and will be raised to Rupees 32,000.

Years.		Rs.	
1869-70	...	1,17,516	Actuals.
1870-71	...	80,085	do.
1871-72	...	30,924	do.
1872-73	...	40,650	do.
1873-74	...	39,841	do.
1874-75	...	32,000	Estimate.
1875-76	...	31,090	Collectors' estimate.
		32,000	Board's do.

4. *Excise on Spirits and Drugs.*—The Collectors' estimate is Rupees 681 against the grant of Rupees 1,200 for the current year. The actuals of 1873-74 were Rupees 5,838, but of this Rupees 5,000 was a special refund made in Tinnevelly owing to a deposit of Rupees 5,000 having been erroneously credited to Government. The Board will, under the circumstances, repeat the current year's grant.

5. *Salt.*—In two districts alone provision has been made in the budget of 1875-76 for salt refunds, the amount so entered being Rupees 200. It has not been usual to provide any sum under this head, and any refund that may be necessary will be met from the reserve.

	1. South Arcot.	2. Tinnevelly.	
Years.	Rs.		
1869-70	70		Actuals as per Accountant-General's books.
1870-71	3,262		
1871-72	3,806		
1872-73	...		
1873-74	30,553		

6. *Customs.*—Under this head the amount estimated by Collectors is Rupees 6,400. As will be seen from the figures quoted in the margin the actuals fluctuate, and it is impossible to frame any correct estimate. The estimate of the local officers will therefore be retained.

Years.		Rs.	
1869-70	...	6,197	Actuals.
1870-71	...	13,183	do.
1871-72	...	3,317	do.
1872-73	...	3,960	do.
1873-74	...	6,702	do.
1874-75	...	7,000	Estimate.
1875-76	...	6,400	Collectors' estimate.
		6,400	Board's do.

7. *Stamps.*—The estimate of Collectors under this head for 1875-76 is Rupees 78,000 which is slightly in excess of the actuals of 1873-74, though Rupees 7,000 less than the grant for the current year. The estimate is accepted.

Years.		Rs.	
1869-70	...	72,115	Actuals.
1870-71	...	78,021	do.
1871-72	...	70,800	do.
1872-73	...	80,170	do.
1873-74	...	75,161	do.
1874-75	...	85,000	Estimate.
1875-76	...	78,000	Collectors' estimate.
		78,000	Board's do.

8. The total estimate under Refunds for 1875-76 as passed by the Board is Rupees 1,22,000 as particularized in the margin. To this has to be added the usual Reserve, which for 1875-76 may be taken at Rupees 30,000. This will make the total provision for next year on account of refunds Rupees 1,52,000, against the current year's estimate of Rupees 1,62,000 and the actuals of Rupees 1,23,669 in 1873-74.

		Rs.
Land Revenue ...	...	87,000
Excise on Spirits and Drugs	...	1,200
Customs ...	...	6,400
Stamps ...	...	78,000
		1,22,600
Reserve ...		30,000
Total ...		1,52,600

Years.		Rs.	
1869-70	...	27,279	Actuals.
1870-71	...	35,133	do.
1871-72	...	47,823	do.
1872-73	...	37,960	do.
1873-74	...	29,089	do.
1874-75	...	44,500	Estimate.
1875-76	...	39,850	Collectors' estimate.
		40,000	Board's do.

Actuals as per Accountant-General's books.

		Rs.
1869-70	...	2,20,230
1870-71	...	2,13,104
1871-72	...	1,61,138
1872-73	...	2,06,469
1873-74	...	1,86,679

9. Drawbacks.—The Collectors' estimate under this head of charge is Rupees 39,850, which, judging from past actuals, is fair and will be accepted in round numbers at Rupees 40,000.

The total estimate under Refunds and Drawbacks for 1875-76 is Rupees 1,92,600.

10. Land Revenue.—The charges under this head are usually sub-divided into (1) Salaries and Expenses, and (2) Miscellaneous.

11. Salaries and Expenses.—*Collectors, Sub-Collectors, and Head Assistant Collectors.*—Collectors estimate the charges under this head at Rupees 9,77,504, which is Rupees 3,26,892 in excess of the actuals of 1873-74. The large increase in the estimate is because most of the Collectors have taken the full cost according to the sanctioned scale, which amounts to Rupees 9,92,356. The Board consider that the estimate may be reduced to Rupees 7,49,000, or Rupees 7,21,080 exclusive of the payment on account of the surrender of the Civil Annuity Fund as shown below:—

Items.	Actuals					Sanctioned estimate for 1874-75.	Collectors' Estimate for 1875-76.	Board's Estimate for 1875-76.		
	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.			Estimate including Civil Annuity Fund.	Deduct Civil Annuity Fund.	Remainder.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Collectors	6,98,999	6,59,011	3,13,469	3,23,470	3,58,219	3,58,000	5,60,200	5,18,080	16,780	5,01,280
2. Fixed Tent allowance for do.	19,570	20,169	19,953	20,668	20,018	20,000	21,000	21,000	...	21,000
3. Sub-Collectors	1,69,516	1,36,288	1,41,650	1,38,501	1,58,804	1,63,240	2,24,000	1,70,000	6,800	1,63,200
4. Fixed Tent allowance for do.	18,302	17,943	16,540	16,520	16,254	16,000	16,800	17,000	...	17,000
5. Head Assistant Collectors	1,20,881	1,18,256	84,367	84,253	92,487	1,10,600	1,49,600	1,10,000	4,400	1,05,600
6. Fixed Tent allowance for do.	6,159	5,924	6,304	5,561	4,317	7,000	8,564	6,000	...	6,000
7. Honoraria for do.	6,217	6,030	4,924	5,891	5,153	5,000	7,140	7,000	...	7,000
Total ...	7,81,916	6,38,640	6,05,107	6,44,020	6,60,413	6,84,840	8,77,304	7,49,080	27,980	7,21,080

12. *Assistant Collectors.*—The Collectors' estimate under this head for 1875-76 provides for thirty-six Assistants at the higher and eight at the lower rate. Including fixed tentage and house allowance, the estimates amount to Rupees 3,04,967. The probable number of Assistants doing duty in 1875-76 and of those that are likely to pass the higher standard cannot now be determined. If

Years.		Rs.	
1869-70	...	2,94,268	Actuals.
1870-71	...	3,18,898	do.
1871-72	...	2,85,119	do.
1872-73	...	2,62,265	do.
1873-74	...	2,63,526	do.
1874-75	...	3,19,000	Estimate.
1875-76	...	3,04,967	Collectors' do.
		2,70,400	Board's do.

sixty Assistants (forty senior and twenty junior) were employed throughout the year, the cost would be Rupees 3,91,440; but the Board consider that for 1875-76 a provision of Rupees 2,80,000, or Rupees 2,70,400, exclusive of the payment on account of the surrender of the Civil Annuity Fund, under this head will be ample. It must be here observed that a portion of the sum provided under this head may have to be expended for the employment of Deputy Collectors in districts for which Assistants are not available. The salary of the Assistant Commissioner of the Nilgiris has been as usual provided under Head Assistant Collectors.

	Rs.
Assistant Collectors...	2,40,000
Fixed tent allowance for do.... ...	22,000
House-rent do. do.	18,000
	2,80,000
Deduct 4 per cent. on salaries alone on account of the Civil Service Annuity Fund	9,600
	2,70,400

13. *Deputation Allowance to Officers.*—Under this head a provision of Rupees 1,89,000 has been made for the current year. Most of the Collectors have not provided for this charge as their estimates for salaries have been framed according to the sanctioned scale, from which the charge of Deputation Allowance they thought would be met, but, as the estimate of salaries has been fixed by the Board with reference to actuals, the Board will provide in round numbers Rs. 1,82,000* for Deputation Allowance.

Years.	Rs.	
1869-70 ...	1,50,714	Actuals.
1870-71 ...	1,72,078	do.
1871-72 ...	1,88,448	do.
1872-73 ...	1,70,770	do.
1873-74 ...	1,69,852	do.
1874-75 ...	1,80,000	Estimate.
1875-76 ...	87,870	Collectors' estimate.
	1,82,000	Board's do.

	Rs.
* Estimate...	1,89,000
Deduct 4 per cent. for the Civil Service Annuity Fund	7,560
	1,81,440
	or
	1,82,000

14. *Deputy Collectors.*—Under this head, Collectors' estimates amount to Rupees 2,11,200 and apparently include the salaries of additional Deputy Collectors employed temporarily on account of the paucity of Assistant Collectors. The cost of the full sanctioned strength under this item is Rupees 1,80,600† and this will be taken for 1875-76, as the full amount, more or less, is expended every year. The salaries of the Additional Deputy Collectors will be met from savings out of the salaries of the Assistant Collectors and no separate provision is needed on that account.

Years.	Rs.	
1869-70 ...	1,60,499	Actuals.
1870-71 ...	1,77,772	do.
1871-72 ...	1,80,187	do.
1872-73 ...	1,92,063	do.
1873-74 ...	2,00,056	do.
1874-75 ...	1,80,600	Estimate.
1875-76 ...	2,11,200	Collectors' estimate.
	1,80,600	Board's do.

	Rs.
† Total Salaries	2,29,200
Deduct salaries annually estimated under Sair	48,600
Remainder ..	1,80,600

15. *Huzur Establishment.*—The Collectors provide Rupees 6,90,128, which is Rupees 3,128 more than the sanctioned grant. The excess is in the districts noted in the margin.*

	Rs.
* 1. Cuddapah	240
2. Madras	708
3. Madura	60
4. Nilgiris	792
5. Malabar	1,328
Total...	3,128

No explanation is afforded as to why Rupees 240 above the sanctioned scale is provided in Cuddapah. The excess will be struck out. In Madras an increased provision is made to meet the cost of the additional Establishment proposed in Collector's letter, dated 26th August 1874, No. 1934, but as the Government have not sanctioned the charge it cannot be included in the budget. In Madura and Malabar, no explanation is given. The increase will be struck out. In the Nilgiris, the Commissioner includes the cost of the Ootacamund Joint Magistrate's Establishment under this head, while the Accountant General shows it under Taluq Establishment. With reference to the Board's remarks in paragraph 16 of their Proceedings, dated 19th November 1873, No. 2,360, the amount will be transferred to "Taluq Establishment." The Collector of Tanjore has not provided for the amount sanctioned in G. O., dated 31st July 1874, No. 907. If this amount be included, the total cost of Huzur Establishment according to the sanctioned scale will be Rupees 6,87,024 or Rupees 6,87,000 in round numbers which will be entered in the estimate for 1875-76.

Years.	Rs.	
1869-70 ...	6,79,880	Actuals.
1870-71 ...	6,85,214	do.
1871-72 ...	6,87,197	do.
1872-73 ...	6,90,274	do.
1873-74 ...	6,85,634	do.
1874-75 ...	6,87,000	Estimate.
1875-76 ...	6,90,128	Collectors' estimate.
	6,87,000	Board's do.

16. *Taluq Establishment.*—The amount provided under this head by Collectors is Rupees 14,69,032, which is Rupees 5,032 above the grant for the current year. The excess over the sanctioned grant is in the districts noted in the margin.† With reference to the remarks in the previous paragraph, the amount of Rupees 792 in the Nilgiris will be added under this head. In Ganjam, the Collector does not explain why he estimates Rupees 600 more than the amount sanctioned for the current year, while the sum since sanctioned in excess of the grant for the district is only Rupees 180 (*vide* G. O., dated 23rd April 1874, No. 491.) The remaining Rupees 420 will be struck out. In Godavery, the increase is owing to the provision made for the Taluq Establishment (G. O., dated 23rd January 1874, No. 104) of Badrachalam and Rekapully recently trans-

Years.	Rs.	
1869-70	14,36,864	Actuals.
1870-71	14,37,468	do.
1871-72	14,47,133	do.
1872-73	14,31,730	do.
1873-74	14,43,877	do.
1874-75	14,64,000	Estimate.
1875-76	14,69,032	Collectors' do.
	14,68,200	Board's do.

† 1. Ganjam	+ 600
2. Vizagapatam	— 156
3. Godavery	+3,528
4. Tanjore	+1,008
5. Trichinopoly	+ 420
6. Coimbatore	+ 120
7. Nilgiris	— 792
8. Salem	+ 180
9. Malabar	+ 24
	+5,032

ferred from the Central Provinces. The increase estimated by the Collectors of Tanjore and Coimbatore is in accordance with Government sanction. In Vizagapatam, Trichinopoly, and Salem, no explanation is given for the variations in the estimates for 1875-76 compared with the grant for the current year. For these districts the sanctioned amounts for 1874-75 will be repeated for 1875-76. For Malabar, the full sanctioned strength, *minus*, the sum transferred to Tanjore under G. O., dated 8th July 1874, No. 842, will be provided. The Collectors of Madura and Bellary have not provided in their budgets for the increase sanctioned in the Government Orders specified in the margin. The amounts have been included by the Board in the estimate. The total amount passed under Taluq Establishment is Rupees 14,62,200 in round numbers.

G. O., 8th July 1874, No. 842.
G. O., 27th November 1874, No. 1,368.

Years.	Rs.	
1869-70	31,885	Actuals.
1870-71	18,703	do.
1871-72	15,690	do.
1872-73	15,477	do.
1873-74	21,637	do.
1874-75	26,000	Estimate.
1875-76	29,120	Collectors' estimate.
	25,100	Board's do.

17. *Temporary Establishment.*—Under this head, Collectors provide Rupees 29,120 for next year. The Establishment usually provided for consists of (1) Petty Establishment for Surveying Unassessed Waste Lands, (2) Establishment for arranging Records, (3) Pay of Zilladars or Extra Revenue Inspectors in Chingleput and North Arcot, (4) Escheat Establishment, and (5) Establishment for Assistant Collectors.

	Rs.
1. Godavery	684
2. Kistna	1,380
Total...	2,064

18. (1.) *Petty Establishment for Surveying Unassessed Waste Lands.*—The Establishment under this head is required in the districts noted in the margin. The amounts will be accepted.

19. (2.) Establishment for arranging records is not provided for by any Collector. In Chingleput, however, sanction having been accorded for the entertainment, up to November 1875, of a Special Establishment for arranging the Collector's Enam Vernacular Records, Rupees 624 will be provided for Chingleput, in addition to the usual Reserve of Rupees 1,000 for unforeseen requirements.

G. O., 20th June 1874, No. 768.

20. (3.) *Zilladars.*—The provision under this head is for Zilladars or Extra Revenue Inspectors in the Chingleput and North Arcot Districts. It is proposed that the services of some of the Zilladars in Chingleput may be discontinued in 1875-76, if the village Establishments are revised, but as, owing to the difficulty expressed in Board's Proceedings, dated 9th October 1874, No. 2,880, it is doubtful whether the revision will take place in 1875-76 or not, the usual provision will be retained.

	Rs.
Chingleput	2,304
North Arcot	96
Total...	2,400

21. (4.) *Escheat Establishment.*—Rupees 2,880 have been provided by the Collector for this charge against Malabar. This will be retained, although the amount was sanctioned in G. O., dated 21st April 1874, No. 474, for only one year from 1st May 1874.

22. (5.) *Establishment for Assistant Collectors.*—The Collectors do not provide uniformly for the establishment required for Assistant Collectors. Provision will be made for establishment required for one passed Assistant in each of the districts except Madras and the Nilgiris. This amounts to Rupees 16,872, but as peons will not be required in every case, last year's grant, which is Rupees 16,000, will be repeated.

23. In Godavery, the Collector provides Rupees 120 under temporary establishment for the Badrachalam and Rakapully Taluqs. The amount is retained.

	Rs.
Establishment for surveying unassessed waste lands	2,064
Do. for arranging records ...	1,624
Zilladars	2,400
Escheat Establishment	2,880
Establishment for Assistant Collectors.	16,000
Do. for Badrachalam and Rakapully Taluqs in Godavery	120
Total...	25,088

24. The total amount on account of temporary establishment for 1875-76 will be Rupees 25,088 as particularized in the margin. It will, however, be entered in the budget in round numbers at Rupees 25,100.

25. *Dressers including Medical Charges.*—The estimate of the Collectors under this head amounts to Rupees 43,120. It has been usual to adopt for this item of charge the estimate of the Surgeon General, Indian Medical Department, who reports that the probable requirements for Medical subordinates attached to the Revenue Department during 1875-76 will amount to Rupees 51,148. Of this amount Rupees 6,312 appertain to the Settlement and Survey Departments. As these have their own budgets, this amount will be deducted and the remaining Rupees 44,836 will be entered in this budget, or in round numbers Rupees 44,800.

Years.	Rs.	
1869-70 ...	34,747	Actuals.
1870-71 ...	36,659	do.
1871-72 ...	34,131	do.
1872-73 ...	33,196	do.
1873-74 ...	35,490	do.
1874-75 ...	37,000	Estimate.
1875-76 ...	43,120	Collectors' estimate.
	44,800	Board's do.

26. *Country Stationery.*—The Collectors provide Rupees 34,010 against a sanctioned grant of Rupees 32,000 for the current year. The actuals of 1873-74 were only Rupees 30,194 and the regular estimate for the current year amounts to about Rupees 32,000. The Board will therefore repeat the current year's grant for 1875-76 also.

Items.	Actuals, 1873-74.	Estimate, 1874-75.	Collectors' Estimate, 1875-76
	Rs.	Rs.	Rs.
Huzur ...	7,948	9,000	9,790
Taluq ...	22,246	23,000	24,220
Total...	30,194	32,000	34,010

Years.	Rs.	
1869-70 ...	31,372	Actuals.
1870-71 ...	30,652	do.
1871-72 ...	27,711	do.
1872-73 ...	29,799	do.
1873-74 ...	30,194	do.
1874-75 ...	32,000	Estimate.
1875-76 ...	34,010	Collectors' estimate.
	32,000	Board's do.

27. *Travelling Allowance to Officers.*—The Collectors' estimate under this head amounts to Rupees 7,500, or Rupees 500 in excess of the current year's grant. The actuals of 1873-74 were as much as Rupees 7,894, and the regular estimate for the current year amounts to about Rupees 7,800. Under these circumstances the Board will fix the estimate at Rupees 8,000.

Years.		Rs.	
1869-70	...	7,758	Actuals.
1870-71	...	7,899	do.
1871-72	...	5,569	do.
1872-73	...	4,404	do.
1873-74	...	7,894	do.
1874-75	...	7,000	Estimate.
1875-76	...	7,500	Collectors' estimate.
		8,000	Board's do.

28. *Extra Tentage of Collectors, etc., and Travelling Allowance of Deputy Collectors.*—The estimate of Collectors under this head amounts to Rs. 81,100, which is Rupees 5,100 over the sanctioned grant for the current year, and Rupees 7,824 in excess of the actuals of 1873-74. Looking to the actuals of past years the Board will fix the estimate for next year at Rupees 76,000.

Years.		Rs.	
1869-70	...	63,971	Actuals.
1870-71	...	62,637	do.
1871-72	...	71,231	do.
1872-73	...	75,489	do.
1873-74	...	73,276	do.
1874-75	...	76,000	Estimate.
1875-76	...	81,100	Collectors' estimate.
		76,000	Board's do.

29. *Batta to Establishments.*—The estimate for 1875-76 is fixed by Collectors at Rupees 70,816, which being nearly the same as the actuals of 1873-74 will be accepted in round numbers at Rupees 71,000.

Years.		Rs.	
1869-70	...	60,748	Actuals.
1870-71	...	65,958	do.
1871-72	...	60,174	do.
1872-73	...	64,335	do.
1873-74	...	70,213	do.
1874-75	...	66,000	Estimate.
1875-76	...	70,816	Collectors' estimate.
		71,000	Board's do.

30. *Hire for conveying Rebards.*—The estimate of Collectors under this head amounts to Rupees 15,820, which will be accepted in round numbers at Rupees 16,000.

Years.		Rs.	
1869-70	...	12,008	Actuals.
1870-71	...	11,280	do.
1871-72	...	14,113	do.
1872-73	...	13,102	do.
1873-74	...	15,256	do.
1874-75	...	13,000	Estimate.
1875-76	...	15,082	Collectors' estimate.
		16,000	Board's do.

31. *Charges for binding Books.*—The Collectors' estimate under this head for 1875-76 amounts to Rupees 2,620 which, with reference to the past actuals, will be reduced to the current year's grant, viz., Rupees 2,000.

Years.		Rs.	
1869-70	...	2,510	Actuals.
1870-71	...	1,843	do.
1871-72	...	1,847	do.
1872-73	...	1,738	do.
1873-74	...	2,608	do.
1874-75	...	2,000	Estimate.
1875-76	...	2,620	Collectors' estimate.
		2,000	Board's do.

32. *Purchase and Repairs of Office Furniture.*—The amount provided by Collectors under these heads is Rupees 17,470. This is Rupees 1,670 in excess of the grant for the current year. The increase is chiefly in Vizagapatam, Bellary, Tanjore, and South Canara. The Collectors do not assign reasons for the increase estimated by them. The regular estimate for the current year is Rupees 16,739, or Rupees 17,000 in round numbers. The Board are of opinion that this amount may be adopted for 1875-76.

Years.		Rs.	
1869-70	...	9,558	Actuals.
1870-71	...	10,015	do.
1871-72	...	10,712	do.
1872-73	...	16,091	do.
1873-74	...	12,341	do.
1874-75	...	16,000	Estimate.
1875-76	...	17,470	Collectors' estimate.
		17,000	Board's do.

33. *Peons' Belts and Badges.*—The Collectors provide Rupees 3,700 for 1875-76 under this head. This estimate will be raised to Rupees 7,000 as it is proposed to supply cloth belts instead of leather belts, and also plates embossed with the Royal Arms to about one-fifth of the establishment, with reference to G. O., dated 23rd July 1874, No. 1,351.

Years.		Rs.	
1869-70	...	2,437	Actuals.
1870-71	...	2,221	do.
1871-72	...	1,942	do.
1872-73	...	2,075	do.
1873-74	...	2,321	do.
1874-75	...	3,600	Estimate.
1875-76	...	3,700	Collectors' estimate.
		7,000	Board's do.

34. *Contingencies.*—The Collectors' estimate, though greater than the current year's grant, is less than the actuals of 1873-74, as well as the regular estimate for the current year. It will be retained in round numbers at Rupees 14,000.

Years.		Rs.	
1869-70	...	6,537	Actuals.
1870-71	...	12,199	do.
1871-72	...	8,186	do.
1872-73	...	12,836	do.
1873-74	...	15,068	do.
1874-75	...	12,100	Estimate.
1875-76	...	14,290	Collectors' do.
		14,000	Board's do.

35. LAND REVENUE, MISCELLANEOUS.—The Board will now proceed to notice the several items of charges under this head. The amounts proposed by Collectors under each item and the results of the Board's revision thereof, are shown in one view in the subjoined table, in comparison with the actuals of the past five years, and the sanctioned and regular estimates for the current year:—

Items.	Actuals.					Sanctioned Estimate for 1874-75.	Regular Estimate for 1874-75.	Estimate for 1875-76	
	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.			As proposed by Collectors.	As fixed by the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Charges for remitting Treasure within the districts	14,087	14,562	15,776	14,840	15,489	16,000	15,838	16,000	16,000
2. Post Office charges including Registries	890	2,035	2,551	4,205	3,416	4,600	3,240	4,100	4,000
3. Purchase of Service Postage Labels	647	8,916	20,067	72,836	58,231	61,000	50,561	67,250	60,000
4. Law charges in the Revenue Department	3,599	4,619	9,172	4,897	10,364	4,500	9,312	7,650	7,000
5. Purchase of Periodicals and Books	317	767	940	157	597	600	876	1,170	1,200
6. Service Telegrams	1,793	1,149	2,508	5,104	2,686	3,000	2,548	4,410	5,400
7. Charges for the Service of Revenue Prisons	.....	23,208	21,020	55,345	40,734	21,000	15,863	30,775	50,000
8. Batta to Vaccinators and Vaccine Pupils at Sembereetah Establishment (salaries)	2,859	1,888	1,870	2,120	1,093	2,000	688	2,500	2,500
9. Pearl Fishing Establishment (salaries)	4,601	3,790	6,287	6,320	6,259	7,000	6,192	7,000	7,000
Fishery. Conservation, including purchase of stores	2,708	2,764	3,713	3,048	1,521	3,000	1,305	3,000	3,000
10. Arms. Establishment ...	932	1,946	2,371	1,976	2,390	2,000	1,924	1,970	2,000
Ammunition and Civil Cols. Purchase of Coir and Extra Charges	19,359	14,212	31,072	15,215	24,939	30,000	23,564	28,000	28,000
11. Sundries	739	482	627	2,739	1,934	2,750	1,252	3,420	3,247
12. Reserve	.....	.....	.....	.....	.....	7,700	.....	.....	.....
13. Charges for Lands taken up for public purposes	.....	.....	.....	.....	337	.....	.....	450	.....
14. Do. do. sold for arrears of revenue	.....	.....	.....	.....	42	.....	.....	100	.....
Total...	50,902	78,007	1,10,657	1,75,411	1,72,609	1,58,700	1,41,660	2,16,843	1,81,107

36. *Purchase of Service Postage Labels.*—The estimate of Collectors is Rupees 61,230, or Rupees 2,000 above the actuals of 1873-74. The Board think Rs. 60,000 will be ample for 1875-76.

37. *Law Charges in the Revenue Department.*—The estimate under this head for 1875-76 is Rupees 7,050 against a grant of Rupees 4,400 for the current year. Looking, however, to the actuals of 1873-74, which were as high as Rupees 10,304, the Collectors' estimate will be accepted but at Rupees 7,000 in round numbers.

38. *Purchase of Periodicals.*—The Collectors' estimate under this head amounts to Rupees 1,170, which is in excess of the current year's grant by Rupees 770. The increased estimate will be retained in round numbers at 1,200 Rupees, as, under the orders of Government, dated 7th August 1874, No. 1,091, more Periodicals than usual have to be purchased.

39. *Service Telegrams.*—Under this head the estimates of Collectors amount to Rupees 4,410, which is in excess of both the actuals of 1873-74 and the sanctioned grant for the current year by about Rupees 860. The regular estimate for 1874-75 amounts to Rupees 4,648, or about the same as the grant for the current year, viz., Rupees 3,950. This amount will be adopted for next year.

40. *Charges for the Service of Revenue Presses.*—The amount estimated for 1875-76 by the Collectors on account of this charge is Rupees 80,773, against a sanctioned grant of Rupees 91,300 for 1874-75. The actuals of 1873-74 were Rupees 80,724. The charges in 1875-76 may slightly increase with reference to Board's Proceedings, dated 24th April 1874, No. 974, the recent orders of the Board on the subject, but the Collectors' estimate appears to be too large. It will be reduced to Rupees 80,000. Some Collectors have made no provision at all, but the Board will distribute the amount among all the districts. The increase under this item is of no consequence, as the charges will in no case be allowed to exceed the receipts under the same head.

41. *Auction Cess.*—Under this head the Collector of South Canara provides Rupees 24,970 for 1875-76 against a sanctioned grant of Rupees 22,200. The increased estimate in the charges is due to provision having been made for payment to the Talaiyaris of 25 per cent. of the net profits on cess, agreeably to G. O., dated 26th March 1874, No. 387. It will be accepted in round numbers at Rupees 25,000.

42. *Salaries.*—The estimate of Collectors is Rupees 3,170, or Rupees 720 in excess of the sanctioned grant for the current year. The actuals of 1873-74 were only Rupees 1,934 and the probable charges for 1874-75 will be about Rs. 1,900. The Board will therefore adopt Rupees 1,807 as the estimate for 1875-76.

43. Under the items specified in the margin the Collectors of Ganjam, Kistna, Karnool, and Coimbatore provide Rupees 650 for 1875-76. As it is not necessary or usual to provide for these items in the budget, the amounts will be struck out. The other items call for no remark.

1. Compensation for lands taken up for public purposes.
2. Compensation for lands sold for arrears of Revenue.

44. The aggregate of all the items of estimates under Land Revenue, Salaries and Expenses, amounts to Rupees 38,22,189, of which Rupees 7,01,287 is debitable to Law and Justice on account of Magisterial charges, leaving the remainder, Rupees 30,60,893, chargeable to Land Revenue. Adding to the latter the sum of Rupees 1,81,107, the provision made for Miscellaneous charges, the total amount chargeable to Land Revenue for 1875-76 will be Rupees 32,42,000 as shown below:—

	Rs.
Land Revenue, Salaries, and Expenses	38,22,189
Deduct the salaries of the Commissioner and Assistant Commissioner of the Nilgiris, from which one-fifth is not to be deducted	15,744
Remainder...	38,06,496
Deduct one-fifth debitable to Law and Justice	7,61,287
	30,45,149
Add pay of the Commissioner, etc., already deducted	15,744
	30,60,893
Add Miscellaneous charges	1,81,107
Total...	32,42,000

Years.		Rs.	
1869-70	...	32,59,676	Actuals.
1870-71	...	33,66,741	do.
1871-72	...	33,14,502	do.
1872-73	...	32,64,399	do.
1873-74	...	32,70,135	do.
1874-75	...	32,22,000	Estimate.

* Estimate inclusive of payment to the Civil Annuity Fund ... 32,77,747
Deduct payment to the Civil Annuity Fund 35,747
Net estimate for 1875-76... ... 32,42,000

45. The actuals of total Land Revenue charges as given in the Accountant General's books are quoted in the margin, and it will be observed that the estimate* for 1875-76, including the deduction on account of the surrender of the Civil Annuity Fund, is in excess of the actuals of 1873-74 by only Rupees 7,612.

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

Items.	Actuals.					Sanctioned Estimate for 1874-75.	Estimate for 1875-76.	
	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.		As proposed by Collectors.	As fixed by the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	28,541	29,781	28,703	33,269	33,050	33,149	33,149	33,125
Country Stationery or Underwood.	95	92	83	100	108	150	150	150
Cost of manufacture and purchase of manufactured Liquor	2,04,930	2,58,465	1,25,547	2,49,003	2,06,103	2,29,005	2,20,000	2,14,000
Registration Fees	6,402	402	486	3,721	210	1,030	3,030	2,705
Contingencies	1,906	1,466	16,430	2,798	3,942	1,993	5,119	2,002
Total...	2,36,064	2,12,151	1,69,442	2,87,389	2,50,307	2,65,000	2,59,486	2,49,000

47. The amount provided for by the Collector of Madras for the purchase and manufacture of liquor is Rupees 22,895 in excess of the actuals of 1873-74, though equal to the current year's grant. The cause of the increase is not explained. The Board think that the Collector's provision may be reduced by Rupees 15,000.

48. The Collectors' estimate for Registration Fees is Rupees 3,000 in excess of the grant for the current year, and Rupees 3,824 over the actuals of 1873-74. The increase is mainly due to provision being made to meet the cost of the registration of a large number of Abkári Muchilkas in 1875-76, in consequence of the re-sale of the triennial leases in July 1875. The actual charges under this head in 1872-73, the year in which the triennial leases were farmed out, amounted to Rupees 3,721. The Board have therefore reduced the Collectors' estimate to this amount. The other items call for no remark.

49. Sea Customs—*Establishment*.—The amount provided by the Collectors under this head is Rupees 1,55,170, or Rupees 42 more than the grant for the current year. The excess is the net result of an increase of Rupees 78 in Malabar, and of a decrease of Rupees 36 in Ganjam. The Collectors not having assigned sufficient reasons for the variations between the estimate and the grant for the current year, the latter amount* Rupees 1,55,128, *minus* Rupees 1,120 on account of the surrender of the Civil Service Annuity Fund, being 4 per cent. on the salary of the Collector of Sea Customs, Madras, will be adopted for 1875-76.

Establishment.

Years.		Rs.	
1869-70	...	1,56,194	Actuals.
1870-71	...	1,55,057	do.
1871-72	...	1,54,280	do.
1872-73	...	1,54,281	do.
1873-74	...	1,54,471	do.
1874-75	...	1,56,128	Estimate.
1875-76	...	1,56,170	Collectors' estimate.
		1,54,008	Board's do.

*1,55,128 Total salaries.
1,120 Deduct payment for the Civil Annuity Fund.

1,54,008 Remainder.

50. *Country Stationery.*—The Collectors' estimate is reduced to Rupees 600 with reference to the actuals of previous years.

Years.		Rs.	
1869-70	...	804	Actuals.
1870-71	...	893	do.
1871-72	...	730	do.
1872-73	...	813	do.
1873-74	...	744	do.
1874-75	...	1,000	Estimate.
1875-76	...	1,000	Collectors' estimate.
		600	Board's do.

51. *Contingencies.*—The Collectors' estimate is Rupees 6,276 in excess of the grant for the current year, and Rs. 4,004 over the actuals of 1873-74. The excess is chiefly due to the Collectors of Vizagapatam, Godavery, Madras, and South Arcot having provided under this head for the pay of clerks working out-of-office hours. The Board think that the provision should be slightly increased, as the other Collectors have not provided for the charge above referred to, and it will be accordingly raised to Rupees 8,000. It may be here remarked that the increase in the charge is simply nominal, since the whole Stamp grant for washings extra hours will be collected from the candidates, for whose examination the work is performed. Hitherto the amount collected and disbursed was not shown in all the accounts, but the Board have recently ordered by their Proceedings dated 20th March 1874, No. 612, that the transactions should be regularly shown in the accounts, the collections under receipts, and charges under disbursements.

Years.		Rs.	
1869-70	...	1,193	Actuals.
1870-71	...	2,000	do.
1871-72	...	1,795	do.
1872-73	...	2,150	do.
1873-74	...	2,816	do.
1874-75	...	2,000	Estimate.
1875-76	...	2,000	Collectors' estimate.
		2,000	Board's do.

52. *Temporary Establishment.*—The Collector of Malabar provides Rs. 750 for a Preventive Establishment to check smuggling against Rupees 100 of the current year's estimate. The actuals of 1873-74 were Rupees 206, and the Collector does not explain why Rs. 750 are allotted for 1875-76. His estimate will be reduced to Rupees 300.

Years.		Rs.	
1869-70	...	18	Actuals.
1870-71	...	...	
1871-72	...	21	do.
1872-73	...	40	do.
1873-74	...	206	do.
1874-75	...	100	Estimate.
1874-75	...	750	Collectors' estimate.
		300	Board's do.

	Rs.
Establishment...	1,54,003
Saderward	900
Contingencies...	8,000
Temporary Establishment.	300
Total...	1,63,808

53. The total estimate under Sea Customs, as revised above, amounts to Rupees 1,63,808 as shown in the margin, or in round numbers Rupees 1,63,800.

54. Land Customs.—*Establishment.*—The Collectors provide Rupees 14,343 under this head for 1875-76. The grant for the current year is Rupees 13,278 and the excess in the estimate is entirely in Malabar. The Collector, in entering Rupees 1,700 under this head, states that he has provided according to the sanctioned scale. The Board, however, observe that the strength of the sanctioned establishment for the district is Rupees 1,080 and will enter that amount only in the budget. The total estimate for all the districts will be the same as that sanctioned for the current year.

	Rs.
* Establishment	13,728
Saderward	800
Contingencies	1,350
Total...	15,878

55. *Country Stationery.*—The Collectors' estimate is fair and it will be adopted in round numbers at Rs 800..

Years.		Rs.	
1869-70	...	7,555	Actuals.
1870-71	...	9,275	do.
1871-72	...	12,044	do.
1872-73	...	14,267	do.
1873-74	...	15,488	do.
1874-75	...	15,200	Estimate.
1875-76	...	16,508	Collectors' estimate.
		15,900	Board's do.

56. *Contingencies.*—Under this head Collectors estimate Rupees 1,350 for 1875-76, against a grant of Rupees 732 for the current year. Looking to the past actuals, and the probable charges (1,916 Rupees) during the current year, the Board are of opinion that the Collectors' estimate may be adopted.

	Rs.
† Sea Customs	1,63,800
Land Customs...	15,900
Total...	1,79,700

57. The total estimate* under Land Customs for 1875-76, will be Rupees 15,878, or in round numbers Rupees 15,900, making up the total estimate under Customs to Rs. 1,79,700† as shown in the margin.

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58. SALT.—*Deputy Collectors.*—The expenditure under this head varies with reference to the class of Deputy Collectors posted from time to time to the charge of salt in the several districts, but it has been usual to provide under this head Rupees 48,600, the remainder of the salaries of the full staff of Deputy Collectors being estimated under Land Revenue. This estimate will be repeated for 1875-76.

Years.		Rs.	
1869-70	...	44,370	Actuals.
1870-71	...	45,248	do.
1871-72	...	43,759	do.
1872-73	...	41,726	do.
1873-74	...	41,630	do.
1874-75	...	48,600	Estimate.
1875-76	...	47,400	Collectors' estimate.
		48,600	Board's do.

59. *Establishment.*—The estimate of the Collectors on account of this charge amounts to Rupees 17,140, or Rs. 720 below the sanctioned grant for the current year. This decrease is due to the Collector of South Canara not having taken into consideration the salary of the smith attached to the Salt Department, and to the Collector, of Godavery having provided the smith's salary under "Temporary or Station Establishments" instead of under this head. The necessary corrections have been made in this office and the Collectors' estimate is thus raised to Rupees 17,860. To this will be added Rupees 360, the salary of the smith in Malabar, which was provided for last year under Temporary Establishment by mistake.

Years.		Rs.	
1869-70	...	14,252	Actuals.
1870-71	...	15,778	do.
1871-72	...	16,030	do.
1872-73	...	15,868	do.
1873-74	...	16,041	do.
1874-75	...	17,860	Estimate.
1875-76	...	17,140	Collectors' estimate.
		18,320	Board's do.

60. *Division and Station Establishment.*—Under this head Collectors have made a provision of 1,70,784, which is Rupees 924 in excess of the grant for the current year, the variations between the estimate and the grant are found in the districts specified in the margin. In Godavery, the excess amount provided is the salary of the smith referred to in the previous paragraph which will be struck out. In Tanjore, the increased allotment for 1875-76 is due to provision being made to meet the cost of the establishment sanctioned in G.O., dated 27th January 1874, No. 121. The decrease in Malabar is not accounted for, and is probably due to the Collector having entered a round sum in the budget. The full amount will, however, be entered by the Board for the district. The total estimate as revised by the Board amounts to Rupees 1,70,664, or in round numbers to Rupees 1,71,000.

Years.		Rs.	
1869-70	...	1,65,309	Actuals.
1870-71	...	1,62,654	do.
1871-72	...	1,62,435	do.
1872-73	...	1,61,045	do.
1873-74	...	1,65,999	do.
1874-75	...	1,69,860	Estimate.
1875-76	...	1,70,784	Collectors' estimate.
		1,71,000	Board's do.

	Rs.
Godavery	+ 360
Tanjore	+ 804
Malabar	— 240
Total...	+ 924

61. *Temporary Establishment.*—The Collectors of Ganjam, Chingleput, and Malabar estimate Rupees 3,460 under this head. In Ganjam, a provision of Rupees 2,000 is made to meet the cost of the additional Police guards required during the manufacturing season. This item should find a place in the Police Budget and is accordingly struck out. The Collector of Chingleput does not specify the temporary establishment which he proposes to entertain, but the Board presume that his provision of Rupees 500 is intended to meet the salary of temporary weighers to be employed at the Madras

Years.		Rs.	
1869-70	...	754	Actuals.
1870-71	...	360	do.
1871-72	...	...	do.
1872-73	...	3,230	do.
1873-74	...	2,728	do.
1874-75	...	730	Estimate.
1875-76	...	3,460	Collectors' estimate.
		2,500	Board's do.

Koĕaur, and have retained it. The amount provided for Malabar is on account of the smith attached to the department. It will be struck out with reference to the remarks in the preceding paragraph. A provision of Rupees 9,000* will also be made under this head for the salary and travelling allowances of Dr. Ratton to the end of 1875. G.O., dated 21st January 1874, No. 908.

	Rs.
* Dr. Ratton's salary for 10 months ...	7,500
Travelling allowance charges	1,500
Total ...	9,000

62. *Country Stationery.*—The Collectors' estimate is in excess of the current year's grant, as well as the actuals of the previous years. It is therefore reduced to Rupees 2,700.

Years.		Rs.	
1869-70	...	2,368	Actuals.
1870-71	...	2,476	do.
1871-72	...	2,312	do.
1872-73	...	2,324	do.
1873-74	...	2,590	do.
1874-75	...	2,700	Estimate.
1875-76	...	3,190	Collectors' estimate.
		2,700	Board's do.

63. *Travelling Allowance.*—The Collectors' estimate is about Rupees 1,300 in excess of the actuals of 1873-74, as well as the sanctioned estimate for the current year. The probable expenditure under this head is only about Rupees 8,600. Under these circumstances the Board think that a provision of Rupees 8,700 will suffice.

Years.		Rs.	
1869-70	...	6,799	Actuals.
1870-71	...	6,223	do.
1871-72	...	6,604	do.
1872-73	...	7,179	do.
1873-74	...	8,464	do.
1874-75	...	8,500	Estimate.
1875-76	...	9,790	Collectors' estimate.
		8,700	Board's do.

64. *Batta to Establishment.*—The amount provided by Collectors under this head is Rupees 66 more than the grant for the current year. Considering the past actuals, the Board are of opinion that Rupees 2,500 will be ample for 1875-76.

Years.		Rs.	
1869-70	...	1,866	Actuals.
1870-71	...	1,702	do.
1871-72	...	2,308	do.
1872-73	...	1,886	do.
1873-74	...	2,056	do.
1874-75	...	2,750	Estimate.
1875-76	...	2,816	Collectors' estimate.
		2,500	Board's do.

65. *Purchase of Salt, and Manufacturers' Share.*—In the East Coast Districts, the estimates of Collectors amount to Rupees 7,00,595 against Rupees 6,20,102, the actuals of 1873-74. The largest increase is in Tanjore, Tinnevelly, Chingleput, and Kistna. The Collectors explain that the estimate is framed with reference to the stock on hand, and the quantity proposed to be manufactured. The stock on hand in several districts is low, and if manufacture is to be pushed to such an extent as to leave at the end of 1875-76 a quantity equal to two years' consumption at the important stations, and 18 months' consumption at the other depôts, 93,76,500 Indian Maunds, costing about Rupees 8,69,000, will have to be manufactured. Looking, however, to the actuals of the past five years, it is not likely that all this quantity can be produced within the year. The Board therefore reduce the amount to Rupees 7,00,000, as shown below.

Years.		Rs.	
1869-70	...	6,11,100	Actuals.
1870-71	...	4,46,534	do.
1871-72	...	6,21,277	do.
1872-73	...	4,40,235	do.
1873-74	...	6,20,102	do.
1874-75	...	5,49,000	Estimate.
1875-76	...	7,00,595	Collectors' estimate.
		7,00,000	Board's do.

Districts.	Probable Stock on 1st April 1875.	Probable Sales during 1875-76.	Quantity to be manufactured to leave a sufficient Stock in the several Districts.	Cost thereof.	Actual cost in 1873-74.	Collectors Estimate.	Board's Estimate.
	In mds.	In mds.	In mds.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	469,000	286,000	1,305,000	1,01,041	76,666	72,206	76,000
2. Vizagapatam	202,000	223,500	375,500	23,403	18,000	20,500	18,000
3. Godavery	183,000	360,050	367,950	47,647	36,666	39,000	36,000
4. Kistna	503,000	635,000	1,004,000	67,800	26,000	62,520	57,666
5. Nellore	495,000	672,000	1,185,000	98,750	81,666	64,000	70,000
6. Chingleput	2,660,000	1,538,000	2,404,000	2,40,000	1,89,000	2,30,000	2,00,000
7. South Arcot	924,000	366,000	676,000	55,172	31,000	50,000	50,000
8. Tanjore	958,000	736,000	1,333,000	1,25,735	83,000	1,24,000	1,00,000
9. Madura	236,000	255,000	253,000	21,409	23,000	33,575	22,000
10. Tinnevelly	850,000	683,000	872,000	77,511	65,000	95,000	77,000
Total ...	6,798,000	6,149,550	9,974,450	8,38,634	6,20,000	7,20,595	7,00,000

69. For South Canara and Malabar, the estimates have to be prepared with reference to the recent order of the Government of India, regarding pre-payment of duty on salt imported from Bombay. For Malabar, the Collector thinks that about 2,63,000 Indian Maunds are likely to be received in 1875-76, but has not estimated the cost thereof pending the decision of the Board on a certain reference made by him, and in South Canara, the Collector estimates the cost of imported and manufactured salt for 1875-76 at Rupees 3,84,750, against Rupees 1,26,000, the current year's estimate, and Rupees 78,225, the actuals of 1873-74.

Years.	South Canara.	Malabar.	
	Rs.	Rs.	
1869-70 ...	1,04,262	2,41,262	
1870-71 ...	90,424	2,60,007	
1871-72 ...	1,16,680	2,69,995	
1872-73 ...	2,07,843	2,50,185	
1873-74 ...	78,225	2,49,496	
1874-75 ...	1,26,000	2,25,000	Estimate.
1875-76 ...	3,84,750	.....	Collectors estimate.
	6,38,000	13,23,000	Board's do.

67. The sales in South Canara and Malabar have been as shown in the margin, and considering the stock (6,38,000 Indian Maunds) that is likely to be on hand on the 1st April 1875, and the probable sales (8,80,000 Indian Maunds) of 1875-76, it may be calculated that 15,62,000 Indian Maunds must be imported to admit of 18 months' stock being left at the end of the year; but the Collectors think that it will be sufficient if 9,05,000 Maunds are imported or manufactured, and this, including the duty of Rupees 1-13-0 to be paid at Bombay, will cost Rupees 19,61,000 as shown below. This amount will be entered in the budget :—

	South Canara.	Malabar.	Total.
	Ld. mds.	Ld. mds.	Ld. mds.
1871-72 ...	332,450	617,161	949,620
1872-73 ...	259,940	576,245	836,185
1873-74 ...	265,000	348,304	613,304

Districts.	Quantities: To be manufactured in the District.	Quantities: To be purchased.	Cost including the duty of Rupees 1-13-0.	Remarks.
	In mds.	In mds.	Rs.	
South Canara	*27,000	2,60,000	6,38,000	* This is the average manufacture in Kumgapur in a year
Malabar	...	5,78,000	13,23,000	
Total ...	27,000	8,78,000	19,61,000	

68. *Charges for Conveying and Storing Salt.*—The estimate of Collectors under this head is Rupees 1,18,000 against Rupees 90,964, the actuals of 1873-74. The charge always depends upon the quantity manufactured. The Board's provision for the latter being 12 per cent. in excess of the actuals of 1873-74, the charge also will be fixed at 12 per cent. in excess of the actuals of 1873-74, *i. e.*, Rupees 1,01,000.

Years.	Rs.	
1869-70 ...	1,01,409	Actuals.
1870-71 ...	76,579	do.
1871-72 ...	1,05,635	do.
1872-73 ...	68,591	do.
1873-74 ...	90,964	do.
1874-75 ...	1,00,000	Estimate.
1875-76 ...	1,18,000	Collector's estimate.
	1,01,000	Board's do.

72. *Contingencies.*—The Collectors' estimate under this head is Rupees 5,571 in excess of the actuals of 1873-74. The charge under this item depends upon the quantity of salt manufactured. The Board's provision for the latter being 12 per cent. in excess of the actuals of 1873-74, the estimate for 1875-76 will also be increased in about the same ratio.

Years.		Rs.	
1869-70	...	19,252	Actuals.
1870-71	...	14,027	do.
1871-72	...	15,234	do.
1872-73	...	19,686	do.
1873-74	...	19,889	do.
1874-75	...	20,500	Estimate.
1875-76	...	25,460	Collectors' estimate.
		22,730	Board's do.

73. *Petty Construction and Repairs.*—The charges under this head are divided into the two classes noted in the margin. The Collectors' estimates under the two heads amount to Rupees 3,31,530. Looking to the actuals of the past years and the current year's grant, the estimate appears to be too large and the Board therefore reduce it to Rupees 2,50,600 as shown below:—

	Rs.
1. Petty Construction and Repairs...	1,28,628
2. Petty works in connection with manufacturing and storing salt.	2,02,902
Total...	3,31,530

Years.		Rs.	
1869-70	...	81,771	Actuals.
1870-71	...	1,01,237	do.
1871-72	...	1,68,400	do.
1872-73	...	1,77,498	do.
1873-74	...	1,92,858	do.
1874-75	...	2,10,000	Estimate.
1875-76	...	3,31,530	Collectors' estimate.
		2,50,600	Board's do.

Districts.	Actuals of 1873-74.	Current year's Estimate.	Estimate for 1875-76.	
			Collectors' Estimate.	Board's Estimate.
	Rs.	Rs.	Rs.	Rs.
1. Ganjam	12,045	12,680	18,507	13,500
2. Vizagapatam	7,762	8,819	40,393	15,000
3. Godavery	9,805	5,000	26,600	10,000
4. Kistna...	2,202	6,480	12,315	8,000
5. Nellore	26,097	21,000	30,000	30,000
6. Chingleput	75,010	71,121	95,561	75,000
7. South Arcot	16,483	34,420	45,560	35,000
8. Tanjore	14,318	24,565	35,675	25,600
9. Madura	8,443	11,190	13,614	13,600
10. Tinnevelly	15,472	6,510	15,300	15,300
11. South Canara	6,490	5,215	6,605	6,600
12. Malabar	3,241	3,000	3,000	3,000
Total...	1,92,858	2,10,000	3,31,530	2,50,600

74. The Collectors of Vizagapatam, Godavery, Kistna, Chingleput, and South Arcot will be requested to cause revised lists of works to be forwarded, with reference to the reductions made by the Board after the orders of Government are passed. In Tanjore, the Collector's provision for the extension of the Vedyrniem canal is reduced from Rupees 20,000 to Rupees 10,000, as that amount is considered sufficient for the year. The Collector of Godavery provides Rupees 200 on account of protective charges, but does not explain the necessity for the provision. The estimate will therefore be struck out. The total provision under Salt for 1875-76, as revised by the Board, amounts to Rupees 33,20,700.

	Rs.
*Actuals	25
1869-70	
1870-71	
1871-72	
1872-73	
1873-74	100

75. Stamps.—The subjoined table exhibits the estimate on account of stamps for 1875-76, as originally proposed by and as revised by the Board, compared with the actuals of the past five years, and the sanctioned estimate for the current year:—

Items.	Actuals.					Sanctioned Estimate for 1874-75.	Estimate for 1875-76.	
	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.		As proposed by Collectors, etc.	As fixed by the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Charges.	35,075	43,036	40,511	39,445	35,391	37,800	37,784	38,156
Stamps. Establishments	...	623	956	2,925	4,317	4,416	4,416	4,416
Discounts	1,29,042	1,16,847	1,11,329	1,03,058	1,00,231	1,16,950	1,07,500	1,07,000
Contingencies	2,602	4,348	3,851	3,249	3,035	3,834	4,419	3,328
Total	1,66,719	1,64,854	1,56,647	2,08,177	1,43,004	1,63,000	1,54,209	1,52,900

76. *Presidency Charges.*—To the estimate under this head has to be added the cost of one additional establishment sanctioned in G. O., dated 28th August 1874, No. 1,037. This will raise the estimate to Rupees 38,156, as shown below:—

Items.	Actuals.					Sanctioned rate for 1874-75.	Estimate for 1875-76.	
	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.		As proposed by the Superintendent of Stamps, etc.	As fixed by the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendent	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Deputies allowances	...	3,000	200	991	57	400	400	400
Establishment	18,310	17,502	16,503	18,980	12,808	13,920	13,320	13,320
Office charges	6,040	6,795	6,192	4,115	8,620	5,000	5,000	5,000
Establishment on the Presidency	...	139	125	...	...	400	500	500
Postal charges	2,727	3,283	3,179	2,966	3,538	6,012	5,004	5,236
Contingencies	816	980	1,536	1,143	678	600	600	600
Total	39,893	43,904	40,511	39,445	38,391	37,800	37,784	38,156

77. *District Charges.*—The Collectors estimate the charges in the districts during 1875-76 at Rupees 1,16,426, which is Rupees 8,812 in excess of the actuals of 1873-74. The increase is stated to be due to provision being made for payment, as the rules of discount at 1½ per cent. to the vendors of Court Fee Stamps under G. O., dated 2nd April 1871, No. 477. The Collectors' estimate does not appear to have taken into account any receipt under the item of Contingencies which will be largely augmented, and the actual amount for districts fixed at Rupees 1,15,044. The total amount under Stamps, including Presidency charges, is thus Rupees 1,53,200.

78. Administration.—Under this head the cost of the Board of Revenue is shown. The full cost of the Establishment, deducting 4 per cent. on account of the surrender of the Civil Annuity Fund, from the salaries of the Members and Secretaries, amounts to Rs. 2,36,000 in round numbers. Contingent charges are usually incurred to the extent of about Rs. 17,000, although in 1873-74 they were less, because the Members travelled less. The Board are of opinion that Rupees 2,43,000,* exclusive of the deduction on account of the surrender of the Civil Annuity Fund, should be provided for 1875-76 and have accordingly entered it in the budget.

Years.	Rs.	
1869-70 ...	2,43,000	
1870-71 ...	2,68,000	Actuals as per Accountant-General's books.
1871-72 ...	2,60,000	
1872-73 ...	2,31,000	
1873-74 ...	2,41,000	
1874-75 ...	2,42,400	Estimate.
1875-76 ...	2,43,000	

	Rs.	Rs.
* Establishment	2,33,000	
Contingencies	16,000	
		2,49,000
Deduct payment for the surrender of the Civil Annuity Fund		6,000
Net estimate ...		2,43,000

79. Minor Department.—Under this head the Collectors of Nellore, Chingleput, and Godavery provide Rs. 31,050 for 1875-76. Rupees 6,000 have been provided by the Collector of Nellore for the Exhibition at Addanki and Nellore, with reference to the actuals of 1873-74 and the grant for 1874-75. The Collector of Chingleput provides the usual grant of Rupees 25,000 on account of the Government Farm at Sydapet. These amounts will be retained. The Collector of Godavery provides Rupees 50 under this head, but does not state the purpose for which it is required. It is apparently allotted for purchasing articles for the Madras Agricultural Exhibition which will take place in 1875-76. The amount will be struck out, and Rupees 15,000 provided for the whole Presidency on account of the Agricultural Exhibition of 1875-76, in accordance with G. O., dated 18th September 1874, No. 1,101. The total amount under Minor Department is Rupees 46,000 as particularized in the margin.

	Rs.
Exhibition at Nellore and Addanki ...	6,000
Do. at Madras	15,000
For Sydapet Government Farm	25,000
	46,000

80. Miscellaneous.—The Collectors provide Rupees 29,150 for 1875-76 for the charges noted in the margin. The estimate is accepted in round numbers at Rupees 29,500.

Years.	Charges for remitting treasure beyond the District.	Freight and Lighting Charges.	
	Rs.	Rs.	
1869-70 ...	19,318	2,313	Actuals.
1870-71 ...	19,000	2,591	do.
1871-72 ...	11,046	2,582	do.
1872-73 ...	16,907	2,147	do.
1873-74 ...	26,741	1,522	do.
1874-75 ...	19,000	3,000	Estimate.
1875-76 ...	26,950	2,500	Collectors' do.
...	27,000	2,500	Board's do.

81. The subjoined statement shows in one view the estimates of the Collectors under the several major heads of charges, discussed in the foregoing paragraphs, compared with past actuals, and the revision therein effected by the Board. The total estimate as revised by the Board, inclusive of the deduction on account of the surrender of the Civil Annuity Fund, is Rupees 18,01,698 in excess of the actuals of 1873-74. The increase is chiefly under Salt owing to the unusual provision of Rs. 15,91,875 for the payment of duty at Bombay, on salt imported into South Canara, and Malabar, and to the provision of Rupees 1,53,800 for increased manufacture of salt, etc. The remaining increase of Rupees 51,433 is distributed over other items in small sums, as will be seen from the subjoined table.

Name	1874-75. Actuals.	1875-76. Estimates.	Increase.	Decrease.	1875-76. Estimates.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Refineries and Distilleries	1,67,469	1,46,572		20,897	1,46,572		20,897
2. Salt	38,24,402	32,05,300		6,19,102	32,05,300		6,19,102
3. Land Revenue	2,27,000	2,27,000			2,27,000		
4. Stamps	1,81,210	1,75,437		5,773	1,75,437		5,773
5. Excise	15,71,154	14,31,551		1,39,603	14,31,551		1,39,603
6. Taxes on Spirits and Drugs	2,70,000	2,36,325		33,675	2,36,325		33,675
7. Customs	8,43,000	5,41,750		3,01,250	5,41,750		3,01,250
8. Assessed Taxes	1,00,000	45,423		54,577	45,423		54,577
9. Miscellaneous—							
Charges for repayment of Interest on Deposits	1,00,000	38,941		61,059	38,941		61,059
Interest on Debts	5,000	1,127		3,873	1,127		3,873
Total	77,89,235	63,15,426		14,73,809	63,15,426		14,73,809
Add Receipts not entered in the Accounts	1,00,000	1,00,000			1,00,000		
Grand Total	78,89,235	64,15,426		14,73,809	64,15,426		14,73,809
Accounts and Establishments	1,00,000	1,00,000			1,00,000		
Collection charges	1,00,000	1,00,000			1,00,000		
Refunds	1,00,000	1,00,000			1,00,000		
Drawbacks	1,00,000	1,00,000			1,00,000		
Total	4,00,000	4,00,000			4,00,000		
Net Revenue	74,89,235	60,15,426		14,73,809	60,15,426		14,73,809

Name	1874-75. Actuals.	1875-76. Estimates.	Increase.	Decrease.	1875-76. Estimates.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Refineries and Distilleries	2,98,995	2,59,464		39,531	2,59,464		39,531
2. Salt	29,25,674	13,16,541		16,09,133	13,16,541		16,09,133
3. Land Revenue	2,26,348	2,12,273		14,075	2,12,273		14,075
4. Stamps	1,80,864	1,74,397		6,467	1,74,397		6,467
5. Excise	14,14,665	12,13,224		2,01,441	12,13,224		2,01,441
6. Taxes on Spirits and Drugs	1,36,849	1,30,968		5,881	1,30,968		5,881
7. Customs	1,61,176	3,67,762	2,06,586		3,67,762	2,06,586	
8. Assessed Taxes		27,857	27,857		27,857	27,857	
9. Miscellaneous—							
Charges for repayment of Interest on Deposits	12,213	10,068		2,145	10,068		2,145
Interest on Debts	5,731	3,751		1,980	3,751		1,980
Total	55,66,515	39,16,330	2,34,443	18,84,628	39,16,330	2,34,443	18,84,628
Add Receipts not entered in the Accounts	1,00,000	1,00,000			1,00,000		
Grand Total	56,66,515	40,16,330	2,34,443	18,84,628	40,16,330	2,34,443	18,84,628
Accounts and Establishments	1,00,000	1,00,000			1,00,000		
Collection charges	1,00,000	1,00,000			1,00,000		
Refunds	1,00,000	1,00,000			1,00,000		
Drawbacks	1,00,000	1,00,000			1,00,000		
Total	4,00,000	4,00,000			4,00,000		
Net Revenue	52,66,515	36,16,330	2,34,443	18,84,628	36,16,330	2,34,443	18,84,628

Name	1874-75. Actuals.	1875-76. Estimates.	Increase.	Decrease.	1875-76. Estimates.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Refineries and Distilleries	1,67,469	1,46,572		20,897	1,46,572		20,897
2. Salt	38,24,402	32,05,300		6,19,102	32,05,300		6,19,102
3. Land Revenue	2,27,000	2,27,000			2,27,000		
4. Stamps	1,81,210	1,75,437		5,773	1,75,437		5,773
5. Excise	15,71,154	14,31,551		1,39,603	14,31,551		1,39,603
6. Taxes on Spirits and Drugs	2,70,000	2,36,325		33,675	2,36,325		33,675
7. Customs	8,43,000	5,41,750		3,01,250	5,41,750		3,01,250
8. Assessed Taxes	1,00,000	45,423		54,577	45,423		54,577
9. Miscellaneous—							
Charges for repayment of Interest on Deposits	1,00,000	38,941		61,059	38,941		61,059
Interest on Debts	5,000	1,127		3,873	1,127		3,873
Total	77,89,235	63,15,426		14,73,809	63,15,426		14,73,809
Add Receipts not entered in the Accounts	1,00,000	1,00,000			1,00,000		
Grand Total	78,89,235	64,15,426		14,73,809	64,15,426		14,73,809
Accounts and Establishments	1,00,000	1,00,000			1,00,000		
Collection charges	1,00,000	1,00,000			1,00,000		
Refunds	1,00,000	1,00,000			1,00,000		
Drawbacks	1,00,000	1,00,000			1,00,000		
Total	4,00,000	4,00,000			4,00,000		
Net Revenue	74,89,235	60,15,426		14,73,809	60,15,426		14,73,809

82. The cost of the Police guards required for the Revenue Department for 1875-76 is estimated by the Inspector General of Police at Rupees 3,76,206 as detailed in a separate statement which accompanies these Proceedings.

83. LAW AND JUSTICE.—Under G. O., dated 1st August 1873, No. 130, Collectors incur charges for the service of processes issued in their Judicial capacity, and on a reference to the Accountant General the Board were informed that these charges appertain to Law and Justice, but should be provided for in the Board's Budget distinct from the Revenue portion of it. The subjoined statement shows the Process Service Establishment already sanctioned:—

Districts.	Number of Peons in Collectors' Offices.	Number of Peons in other Offices.	Remarks.
1. Ganjam	1	5	For six months.
2. Vizagapatam	1	3	
3. Godavery	1	1	
4. Kristna	...	4	
5. Chingleput	1	2	
6. Tanjore	...	6	
7. Madura	1	7	
8. Tinnevelly	...	5	
9. Salem	1	3	
Total ..	6	36	

84. The cost of the sanctioned Establishment amounts to Rupees 3,096 as shown in the margin. As, however, under the rules, batta may be given in certain cases in addition to the fixed salary, and as it is possible that further Establishment may be sanctioned in other districts, the Board would provide Rs. 5,000 to meet these charges in 1875-76.

	Rs.
Six Peons at Rupees 7 per mensem ...	42
Thirty-six Peons at Rupees 6 do. ...	216
do. ...	258
	12
Per annum ...	3,096

(A true Extract.)

Secretary.

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

Ed. J. Wallock.

No. 4198

Revenue 1874. Dept.

Board of Revenue,

MADRAS.

Proceedings, 28th November 1874, No. 3,393.

Dept. 1 Dec. 74

Encl. 1

R. A.

Dec. 1874

Oth 1878 - 19 Decemb. 1874

Received 1 Dec.

NOVEMBER.

No. 3,393.

Budget Estimate—of charges in the Revenue Department for 1875-76, submitted to Government with remarks

Abstract of the Budget of Charges for the Revenue Department for 1875-76.

	Actuals	Estimates	
	Rs.	Rs.	Rs.
General Sources			
3 Refunds and Drawbacks	152,758	206,500	192,600
4 Land Revenue	37,00,641	38,27,440	~~35,20,180~~
Deduct 1/5th of the Land Revenue charges debitable to Magisterial charges	1,37,423	7,62,200	~~7,06,287~~
Net	29,63,218	30,65,240	~~28,69,893~~
Add Miscellaneous	1,70,969	1,56,760	1,81,107
Total Land Revenue Charges	31,34,187	32,22,000	~~30,42,000~~
6 Excise on Spirits and Drugs	2,30,367	2,55,000	2,43,000
8 Customs			
Sea Customs	159,387	158,800	162,800
Land Customs	15,488	15,200	15,700
Total	174,875	1,74,000	178,500
9 Salt	15,41,467	15,00,000	13,20,700
11 Stamps			
Presidency	35,391	37,000	36,156
Districts	107,613	122,200	116,344
Total	143,004	1,60,000	1,53,500
15 Administration and Public Department			
Board of Revenue	24,283	242,400	2,53,000
19 Minor Department			
Agricultural Exhibition	40,487	39,000	46,000
21 Miscellaneous			
Charges for remitting Treasure beyond the District	26,741	19,000	27,000
Landing charges	1,522	3,000	2,500
Total	28,263	22,000	29,500.

Estimates Charges against Income Revenue Department

3 Refunds and Refunds

Districts	Land Revenue			Excise on Spirits & Drugs			Customs	
	Actuals	Estimates		Actuals	Estimates		Actuals	
	1873-74	1874-75	1875-76	1873-74	1874-75	1875-76	1873-74	1874-75
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Ganjam	96	150	150	"	25	25	2	250
Vizagapatam	489	500	500	"	100	100	3	500
Godavery	1231	5250	12,000	"	42	42	64	100
Kistna	1399	5000	4,500	15	42	42	"	100
Nellore	585	1,200	1,200	"	42	42	"	50
Cuddapah	561	1,000	1,000	13	84	84	"	"
Bellary	965	2,000	900	"	42	42	"	"
Kurnool	728	500	700	"	57	57	"	"
Madras	1270	50	210	"	"	"	2585	4,500
Chingleput	825	2,000	1,000	"	42	42	"	"
North Arcot	1,972	5000	2,000	679	42	42	"	"
South Arcot	1188	3,700	1,200	"	180	180	81	100
Tanjore	37	340	340	"	42	42	1287	300
Trichinopoly	325	250	340	128	42	42	"	"
Madura	3357	500	3,000	"	42	42	"	100
Tinnevelly	8,123	2,000	4,000	5,100	42	42	168	200
Coimbatore	97	350	350	"	42	42	"	"
Salem	"	50	50	3	42	42	"	"
Malabar	929	1,500	1,500	50	84	84	"	"
Nilgiris	64	200	200	"	42	42	84	300
Kanara	1,000	4,000	3,000	"	42	42	"	"
Reserve	56,000	2,000	"	"	"	"	"	"
Total	86,041	68,600	67,000	5,888	1,200	1,200	4765	7,200

Services

for the year ending 31st March 1876 as compared with 1874-75

Drawbacks

Stamps			Salt			Drawbacks Customs			Total		
Estimates 1875-76	Actuals 1873-74	Estimates 1874-75	Actuals 1875-76	Estimates 1873-74	Actuals 1874-75	Estimates 1875-76	Actuals 1873-74	Estimates 1874-75	Estimates 1875-76	Actuals 1873-74	Estimates 1874-75	Estimates 1875-76
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
80	80	80	80	50	50	50	80	80	80	50	50	50
250	320	565	500	358	700	900	"	350	350	500	1,200	1,200
100	1,914	2,825	2,500	1,086	1,200	3,200	"	300	300	1,000	4,025	4,000
100	1,315	2,000	1,500	12,500	7,582	18,642	12	301	300	12,612	9,783	20,242
100	546	1,130	1,000	1,760	4,272	5,602	"	300	400	1,006	5,702	6,702
50	496	1,130	1,000	1,041	2,422	3,292	"	50	"	1,587	3,972	4,342
"	563	1,130	1,000	1,134	2,014	2,036	"	"	"	1,134	3,144	3,036
"	1,064	110	1,000	1,932	2,152	1,962	"	"	"	2,932	2,152	1,962
"	124	220	200	458	799	959	"	"	"	958	779	959
4,000	32,329	38,950	32,000	36,982	38,450	38,600	16,685	30,500	25,000	52,887	58,958	53,600
"	295	565	500	1,120	2,007	1,542	"	"	"	1,120	2,007	1,542
"	1,075	2,260	2,000	3,726	4,302	4,442	"	"	"	3,726	4,302	4,442
100	1,889	565	2,000	3,158	4,545	3,480	349	800	850	3,598	6,215	5,430
300	8,146	9,040	8,000	9,564	9,682	8,642	10,119	10,500	10,100	19,683	19,657	18,742
"	1,243	1,000	1,100	1,616	1,292	1,482	"	"	"	1,616	1,292	1,482
100	2,105	5,650	4,000	6,062	6,202	7,642	4	100	100	6,066	6,302	7,742
200	3,060	4,520	3,000	16,461	6,762	12,442	1280	150	1,050	17,741	8,312	17,292
"	11,988	8,132	6,000	4,825	11,172	6,342	"	"	"	16,813	19,304	12,342
"	245	220	300	248	312	392	"	"	"	248	812	892
"	1,884	2,260	2,000	2,843	3,544	3,584	"	"	"	2,843	3,544	3,584
300	1,945	2,398	1,800	2,073	4,132	3,342	"	50	"	4,018	6,530	5,142
500	3,835	5,650	3,500	5,912	6,692	5,942	1140	2,000	2,000	6,852	8,692	7,942
"	"	"	"	"	36,600	30,000	"	"	"	"	36,600	30,000
6,000	98,193	85,000	78,000	128,869	182,000	182,800	29,089	44,500	40,000	152,958	206,500	192,800

Land Revenue.

Establishments	Ganjam Estimates	Ganjam Actuals	Vizagapatam Estimates	Vizagapatam Actuals	Godavery Estimates	Godavery Actuals	Kistna Estimates	Kistna Actuals	Nellore Estimates	Nellore Actuals	Cuddapah Estimates	Cuddapah Actuals	Bellary Estimates	Bellary Actuals	Kurnool Estimates	Kurnool Actuals
	1873-74	1874-75	1873-74	1873-74	1874-75	1874-75	1873-74	1873-74	1874-75	1874-75	1873-74	1873-74	1874-75	1874-75	1873-74	1873-74
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment.																
Collectors																
Head Assistant Collectors																
Assistant Collectors																
Deputy Collectors																
Tahsildars																
Sheristadars																
Amins																
Peishcars																
Shroffs																
Treasurers																
Sub-Treasurers																
Head Accountants																
Accountants																
Cashkeepers																
Sheristadars																
Record Keepers																
Duftries																
Jemadars																
Peons																
Orderlies																
Messengers																
Sweepers																
Establishment of the Collector, Asst. Collector, Head Assistant and Deputy Collectors																
Establishment of the Collectorate																
Extra Establishment employed during Inspections																
Contingent Establishment																
Servants including Durwans charges																
Travelling allowance to Establishment (Peons)																
Do. (Salary)																
Travelling allowance to officers																
Extra Establishment for Travelling allowance to Officers																
Rent to Collectorate Houses																
Fuel																
Charges for conveying Treasure																
Charges for Collecting Revenue																
Establishment of Village Munsifs																
Salaries of Village Munsifs																
Salaries of Do.																
Rent Rolls & Maps																
Contingencies																
Total																
Land Revenue charges Collected																
Net Total																

4 Land Revenue (Contd.)

	Madras		Chingleput		North Arcot		South Arcot		Tanjore		Tiruchirapalli		Madura		Tinnevelly	
	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates
	1874-75	1875-76	1874-75	1875-76	1874-75	1875-76	1874-75	1875-76	1874-75	1875-76	1874-75	1875-76	1874-75	1875-76	1874-75	1875-76
Land Revenue and Peishcush	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Land Revenue	-	-	-	20,965	18,000	24,000	20,000	18,000	20,530	23,765	18,000	20,000	28,000	18,000	20,530	28,000
Land Revenue Miscellaneous	-	-	-	1,000	1,000	1,000	1,135	1,000	1,050	979	1,000	1,000	971	1,000	1,050	1,050
Land Revenue Miscellaneous Refunds	-	-	-	-	10,000	10,200	7,932	10,000	10,200	2,333	10,515	10,200	9,321	10,515	10,200	-
Land Revenue Miscellaneous Refunds	-	-	-	1,253	1,000	1,050	1,020	1,000	1,060	822	1,000	1,060	1,002	1,000	1,060	1,060
Land Revenue Miscellaneous Refunds	-	-	-	2,000	-	-	4,992	1,000	5,830	1,931	4,000	5,830	3,665	6,000	5,830	-
Land Revenue Miscellaneous Refunds	-	-	-	-	-	-	200	360	315	173	368	315	473	368	315	504
Land Revenue Miscellaneous Refunds	-	-	-	1,020	-	-	200	360	370	560	315	370	595	315	370	420
Land Revenue Miscellaneous Refunds	-	-	-	8,000	20,000	12,000	12,000	10,000	12,126	11,831	12,990	12,126	11,000	12,990	12,126	10,045
Land Revenue Miscellaneous Refunds	-	-	-	1,000	1,065	1,050	1,200	1,000	1,158	1,022	1,068	1,158	336	1,068	1,158	344
Land Revenue Miscellaneous Refunds	-	-	-	800	1,000	1,000	1,000	1,000	987	1,120	886	947	560	889	947	287
Land Revenue Miscellaneous Refunds	-	-	-	2,000	6,000	10,000	10,000	2,000	2,000	10,389	10,200	10,200	11,400	11,400	11,400	10,045
Land Revenue Miscellaneous Refunds	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,018	10,498	10,100	4,106	10,198	10,100	10,589
Land Revenue Miscellaneous Refunds	-	-	-	37,000	40,000	40,000	40,000	40,000	40,000	39,264	38,328	38,864	38,864	40,123	39,504	39,576
Land Revenue Miscellaneous Refunds	-	-	-	80,000	80,000	80,000	80,000	80,000	80,000	80,256	76,977	77,844	77,844	90,641	90,201	91,272
Land Revenue Miscellaneous Refunds	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	940	555	846	842	573	846	842
Land Revenue Miscellaneous Refunds	-	-	-	2,000	2,000	2,000	2,000	2,000	2,000	1,980	1,834	2,250	2,540	1,895	1,560	1,530
Land Revenue Miscellaneous Refunds	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

Land Revenue (Con^d.)

	Coimbatore		Nilgiris		Salem		South Canara		Malabar		Reserves		Total		
	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	
	1873-74	1874-75	1874-75	1875-76	1873-74	1875-76	1873-74	1874-75	1873-74	1874-75	1873-74	1874-75	1873-74	1874-75	1875-76
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Peishcush and Quit Rents	25,000	18,000	22,500	12,000	13,000	11,520	"	18,000	18,500	28,000	3,000	20,500	24,936	18,000	20,500
Land Revenue Miscellaneous	1,650	1,000	1,050	1,050	1,000	1,050	962	1,020	1,050	1,050	1,050	1,050	1,051	1,000	1,050
Land Revenue Miscellaneous Fee	11,619	10,515	10,200	"	"	"	12,000	10,515	10,200	12,583	"	"	12,584	10,515	10,200
Land Revenue Miscellaneous Fee	1,627	1,000	1,050	"	"	"	1,000	1,000	1,050	"	"	"	548	1,000	1,050
Land Revenue Miscellaneous Fee	5,250	6,000	5,600	"	2,000	2,224	3,225	6,000	5,600	"	"	"	8,000	5,250	5,250
Land Revenue Miscellaneous Fee	362	368	315	"	576	330	41	368	315	"	"	"	116	368	315
Land Revenue Miscellaneous Fee	350	315	350	"	330	340	854	315	350	"	"	"	70	315	350
Land Revenue Miscellaneous Fee	9,389	9,320	12,126	15,000	"	"	8,720	10,825	12,126	11,878	12,930	12,126	9,139	9,320	12,126
Land Revenue Miscellaneous Fee	2,181	1,948	1,158	500	"	"	253	1,068	1,158	1,088	1,068	1,158	1,886	1,948	1,158
Land Revenue Miscellaneous Fee	1,000	1,333	967	420	"	"	681	887	967	940	889	967	1,395	1,333	954
Land Revenue Miscellaneous	13,918	10,200	10,200	"	"	"	10,000	13,200	10,200	13,200	8,000	8,000	10,325	18,000	18,000
Land Revenue Miscellaneous	9,730	10,100	10,100	"	"	"	10,163	10,482	10,100	9,200	2,319	9,363	6,138	10,495	10,100
Land Revenue Miscellaneous Land Collectors	37,127	37,824	37,824	18,567	9,936	9,936	25,763	40,266	37,824	36,236	27,836	27,836	38,936	39,672	39,600
Land Revenue Miscellaneous Revenue Surveyors Fee	25,003	38,600	46,250	1,200	2,052	2,052	23,249	42,172	46,250	46,165	46,260	46,260	41,836	43,936	42,868
Land Revenue Miscellaneous Charges	81	866	842	600	"	"	1,619	1,619	842	842	809	846	842	4,205	3,426
Land Revenue Miscellaneous Collectors	2,262	1,510	1,500	"	"	"	1,509	1,509	1,500	6,680	6,179	10,120	840	13,862	800
Land Revenue Miscellaneous Collectors	690	700	700	37	100	100	"	700	700	600	188	300	300	841	450
Land Revenue Miscellaneous Collectors	1,443	1,700	1,700	22	100	100	1,500	2,100	1,700	2,100	710	600	600	1,415	1,500
Land Revenue Miscellaneous Collectors	610	500	600	20	100	100	1,262	600	600	900	30	200	200	3,696	930
Land Revenue Miscellaneous Collectors	3,824	4,000	3,500	737	1,000	800	2,247	4,000	3,500	2,900	2,963	3,500	3,100	2,393	6,000
	3,230	3,300	3,100	60	100	100	1,202	3,000	3,100	6,200	4,855	3,500	4,900	4,599	5,900
	628	900	700	"	50	"	1,276	900	700	1,300	963	900	1,000	2,115	800
	54	100	60	37	30	60	164	100	60	100	58	120	150	138	150
	400	600	600	21	100	50	190	500	600	580	450	500	900	802	900
	30	50	50	5	50	50	1,000	100	50	100	25	50	100	"	"
	46	200	200	235	200	900	"	300	200	300	46	150	300	"	200
	261	350	300	1,000	1,000	1,000	1,000	1,000	1,000	1,000	261	350	1,000	1,000	1,000
	2,39,191	2,50,334	1,85,345	39,499	1,00,634	2,22,091	2,33,983	"	1,000	10.12	3,50,611	3,25,440	3,22,150		
	13,469	20,000	3,183	3,816	85,938	43,198	46,791	"	200	202	2,39,128	1,62,208	1,61,251		

Land

Revenue Miscellaneous

	Ganjam		Vizagapatam		Godavery		Kistna		Nellore		Cuddapah		Bellary		Kurnool	
	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates
	1873-74	1874-75	1873-74	1874-75	1873-74	1874-75	1873-74	1874-75	1873-74	1874-75	1873-74	1874-75	1873-74	1874-75	1873-74	1874-75
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Net Total	128,315	129,496	128,220	118,935	131,072	127,841	164,404	173,489	93,803	93,839	180,488	180,580	65,374	69,000	87,200	84,400

Miscellaneous

Charges for remitting Treasure within the District	473	450	450	314	400	400	997	1000	1000	985	1200	1250	916	1200	1200	745	600	600	1266	1200	1200	726	610	610
Post Office Charges on Revenue Receipts	59	150	180	170	"	200	81	100	100	94	180	100	692	1000	1500	40	100	100	118	200	200	56	60	50
Purchase of Revenue Postage Labels	2963	2000	2900	2141	2400	2400	2,668	2600	2800	2185	2800	2200	6753	5000	4800	3454	2000	3500	4664	4580	4700	1910	2000	2,000
Bank Charges on the Revenue Establishment	"	60	100	140	80	200	36	50	500	54	120	200	47	60	100	"	30	50	35	60	100	1	20	50
Purchase of Revenue Record Books	59	20	60	"	"	30	26	20	50	26	20	200	13	20	100	26	20	30	81	20	80	13	20	50
Petrolia Establishment	235	250	250	149	90	90	163	180	180	385	600	600	48	70	70	44	50	50	95	100	100	880	300	300
Charges for the Issue of Revenue Process	1625	"	1887	649	258	850	"	"	200	18	10	200	2	"	1500	"	"	1500	9	"	100	"	"	100
Cattle Plague Establishment	"	"	"	"	"	"	"	"	"	"	"	"	1993	2500	2500	"	"	"	"	"	"	"	"	"
Establishment	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Contingencies including purchase of stores	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Establishment	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Purchase of Coir & Cocoa charges	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Carriage	62	60	60	"	"	"	8	40	10	"	40	"	850	448	850	"	140	"	254	440	430	147	"	140
Pensions	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Charges for Canal Tolls & for Public Conveyance	139	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	98	"
Do. do. paid for Rescues of Revenue	"	"	"	"	"	"	"	"	"	18	"	"	"	"	"	"	"	"	"	"	"	"	"	"

Net Total 5,048 3,810 4,796 3,850 3,248 4,820 5,974 6,442 4,450 3,543 4,540 4,700 7,552 10,494 10,350 4,850 2,340 5,880 6,464 6,520 4,480 3,440 4,800

Land

	Madras		Bengal		North			
	Actuals	Estimate	Actuals	Estimate	Actuals	Estimate	Actuals	Estimate
	1873-74	1874-75	1875-76	1875-76	1874-75	1875-76	1876-77	1876-77
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Net Total	23,985	23,282	23,282	24,757	13,201	13,362	17,062	15,201

Miscellaneous

Charges for remitting Revenue within the District	101	150	150	302	350	350	422	800
Post Office Charges including Registration	2	"	"	37	100	100	162	200
Purchase of Stamps & Price Labels	20	40	20	2868	2400	2400	4188	3200
Law Charges & Revenue Establishment	26	"	"	457	100	100	786	200
Purchase of Records and Books	24	20	20	13	20	20	13	20
Forest Judgments	"	"	"	30	30	50	36	40
Charges for the Court of Revenue Proceedings	"	"	100	150	30	2400	8278	5000
Rent to Zemindars & Land Lords at Settlements	"	"	"	"	"	"	"	"
Road Cess — Establishment including Guards	"	"	"	"	"	"	"	"
Road Cess — Collections including Service Stamps	"	"	"	"	"	"	"	"
Public Cess — Establishment	"	"	"	"	"	"	"	"
Public Cess — Pensions, Cess and Miscellaneous	"	"	"	"	"	"	"	"
Special Cess	"	10	"	"	30	"	"	200
Balance	"	"	"	"	"	"	"	"
Charges for Lands taken up for Public Purposes	"	"	"	"	"	"	"	"
Pensions	"	"	"	"	"	"	"	"
Refunds for arrears of Revenue	"	"	"	"	"	"	"	"

Total	171	220	500	839	2080	5220	13,047	9400
Grand Total	24,156	23,502	23,782	25,596	15,281	18,582	30,109	24,601

Revenue Miscellaneous (Contd.)

	Tanjore		Trichinopoly		Madura		Tinnevelly	
	Actuals	Estimate	Actuals	Estimate	Actuals	Estimate	Actuals	Estimate
	1874-75	1875-76	1874-75	1875-76	1874-75	1875-76	1874-75	1875-76
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
	170857	165379	165902	165577	95946	98524	107570	99417

	847	674	650	650	1543	1200	1,200	1806	260	260	531	800	800	701	800	800
	200	86	150	50	74	100	100	68	40	50	189	200	200	259	400	400
	1200	3724	2400	2700	4168	3200	4,200	1613	2000	1700	3088	2800	3100	2952	3200	3000
	600	858	60	500	42	50	50	"	50	50	3530	1375	2000	2084	1575	2000
	30	"	20	67	20	20	30	13	20	20	13	20	50	13	20	100
	40	60	60	60	511	600	600	360	260	260	49	70	70	118	200	200
	4000	2554	1000	2000	81	"	2000	9	"	500	"	700	1000	197	80	2500
	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
	"	"	"	"	"	"	"	"	"	"	"	"	"	6459	7000	7000
	"	"	"	"	"	"	"	"	"	"	"	"	"	1681	3000	3000
	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
	591	901	830	105	180	100	"	40	"	"	40	"	"	160	"	"
	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"

	14,490	20,817	10,260	20,586	5600	5330	8330	2227	2650	2820	6800	6925	7220	10,264	10,996	18,900
	185,347	186,196	176,162	186,163	101,546	103,854	115,900	109,844	108,277	108,403	114,746	115,127	122,490	129,966	126,198	143,501

Miscellaneous. (Concluded.)

Coimbatore.			Salem.			South Canara.			Malabar.			Revenue.			Total.		
Actuals	Estimates.		Actuals	Estimates.		Actuals	Estimates.		Actuals	Estimates.		Actuals	Estimates.		Actuals	Estimates.	
1873-74	1874-75	1875-76	1873-74	1874-75	1875-76	1873-74	1874-75	1875-76	1873-74	1874-75	1875-76	1873-74	1874-75	1875-76	1873-74	1874-75	1875-76
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
10,275	108,412	111,259	194,913	193,993	187,162	"	800	810	2963218	3065210	3060893						
944	1,000	1,000	1,284	1,500	1,500	"	"	"	15,439	16,000	16,000						
589	850	600	403	400	400	"	"	"	3,415	4,600	4,000						
3,415	2,800	3,400	2575	4,800	3,600	"	"	"	58231	60,000	60,000						
"	50	100	1	120	150	"	"	"	10304	4,400	7,000						
26	20	50	135	20	150	"	"	"	497	400	1200						
212	225	225	330	455	455	"	"	"	3535	3600	3600						
3077	3270	3000	"	"	100	"	"	"	40724	21200	50000						
"	"	"	"	"	"	"	"	"	1993	2500	2500						
"	"	"	"	"	"	"	"	"	6159	7000	7000						
"	"	"	"	"	"	"	"	"	1681	3000	3000						
2490	2600	2000	"	"	"	"	"	"	2490	2600	2000						
24288	20000	23000	"	"	"	"	"	"	24288	20000	23000						
16	240	20	450	160	410	"	"	"	1934	2700	1807						
"	"	"	"	"	"	"	7760	"	"	7760	"						
"	"	"	"	"	"	"	"	"	337	"	"						
6773	35057	31055	33395	4178	7655	4765	"	7760	"	790969	156760	181107					
172410	135332	139467	144654	201091	201645	193927	"	8560	870	3134187	3222000	3242000					

6. Excise on Spirits and Drugs.

Districts	Establishment. Actual	Establishment. Estimates	Counting Stationery or Sadderware Actual	Counting Stationery or Sadderware Estimates	Cost of Manufacture Actual	Cost of Manufacture Estimates	Cost of Manufacture Actual	Cost of Manufacture Estimates	Registration Fees. Actual	Registration Fees. Estimates	Contingencies. Actual	Contingencies. Estimates	Total Actual	Total Estimates
	1873-74	1874-75 1875-76	1873-74	1874-75 1875-76	1873-74	1874-75 1875-76	1873-74	1874-75 1875-76	1873-74	1874-75 1875-76	1873-74	1874-75 1875-76	1873-74	1874-75 1875-76
	Rs	Rs Rs	Rs	Rs Rs	Rs	Rs Rs	Rs	Rs Rs	Rs	Rs Rs	Rs	Rs Rs	Rs	Rs Rs
Ganjam	"	" "	"	" "	"	" "	"	" "	"	50 50	42	" 50	42	50
Vizagapatam	476	480 480	"	" "	"	" "	"	" "	"	100 50	25	50 25	501	530
Godavery	"	" "	"	" "	"	" "	"	" "	"	50 50	"	" 25	"	75
Kistna	"	" "	"	" "	"	" "	"	" "	"	" 100	"	" "	"	100
Nellore	"	" "	"	" "	"	139 "	"	" "	"	" 50	"	100 "	139	150
Cuddapah	"	" "	"	" "	"	" "	"	" "	38	100 200	"	" "	38	300
Bellary	"	" "	"	" "	"	" "	"	" "	5	100 700	"	" "	5	800
Kurnool	"	" "	"	" "	"	" "	"	" "	"	" 300	"	" "	"	300
Madras	2143	22664 22664	105	130 150	205966	229000 214000	"	" "	"	" 1617	1212	1612	229946	229000
Chingleput	"	" "	"	" "	"	" "	"	" "	"	" 50	162	20 150	182	200
North Arcot	420	" "	"	" "	"	" "	"	" "	102	350 100	"	" "	522	450
South Arcot	"	" "	"	" "	"	" "	"	" "	"	" 50	43	100 25	43	175
Tanjore	"	" "	"	" "	"	" "	"	" "	"	100 350	"	" "	"	450
Trichinopoly	"	" "	"	" "	"	" "	"	" "	"	" 200	"	" "	"	200
Madura	"	" "	"	" "	"	" "	"	" "	10	50 250	"	" "	10	300
Tinnevelly	"	" "	"	" "	"	" "	"	" "	"	" 300	13	100 50	13	450
Coimbatore	"	" "	"	" "	"	" "	"	" "	"	40 200	"	50 20	"	310
Nilgiris	"	" "	"	" "	"	" "	"	" "	"	" "	"	" "	"	"
Salem	"	" "	"	" "	"	" "	"	" "	45	" 300	"	" "	45	"
South Canara	"	" "	"	" "	"	" "	"	" "	"	50 150	"	" "	"	200
Malabar	"	" "	"	" "	"	" "	"	" "	16	50 250	"	50 20	16	320

9. Salt

Ganjam | Vizagapatam | Godavery | Kistna | Nellore | Chingleput | South Arcot | Tanjore | Madura | Kimedy

Actuals | Estimates | Actuals | Estimates | Actuals | Estimates | Actuals | Estimates | Actuals | Estimates | Actuals | Estimates | Actuals | Estimates | Actuals | Estimates | Actuals | Estimates | Actuals | Estimates

1873-74 | 1874-75 | 1875-76 | 1873-74 | 1874-75 | 1875-76 | 1873-74 | 1874-75 | 1875-76 | 1873-74 | 1874-75 | 1875-76 | 1873-74 | 1874-75 | 1875-76 | 1873-74 | 1874-75 | 1875-76 | 1873-74 | 1874-75 | 1875-76 | 1873-74 | 1874-75 | 1875-76

Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs.

3000 | 3000 | 3000 | 3000 | 4200 | 4200 | 9000 | 9000 | 9000 | 3000 | 3000 | 3000 | 6000 | 4200 | 4200 | 3000 | 3000 | 3000 | 1430 | 6000 | 6000 | 6000 | 6000 | 6000

1560 | 1560 | 1560 | 1538 | 1560 | 1560 | 2016 | 2080 | 2080 | 1560 | 1560 | 1560 | 1560 | 1560 | 1560 | 1537 | 1560 | 1560 | 1200 | 1560 | 1560 | 1560 | 1560 | 1560

14,591 | 14,652 | 14,652 | 21,196 | 21,360 | 21,360 | 33,835 | 34,044 | 34,044 | 9640 | 9646 | 9646 | 19,683 | 19,200 | 19,904 | 8313 | 8510 | 8520 | 10,402 | 10,944 | 10,944 | 10,944 | 10,944 | 10,944

" | " | " | " | " | " | 299 | 500 | 500 | " | " | " | " | " | " | " | " | " | " | " | " | " | " | "

14 | 20 | 20 | 1 | 10 | 10 | 12 | 20 | 20 | 4 | 20 | 20 | 8 | 10 | 10 | 13 | 20 | 20 | 6 | 10 | 10 | 10 | 10 | 10

85 | 100 | 90 | 37 | 360 | 360 | 304 | 350 | 310 | 109 | 100 | 100 | 193 | 200 | 200 | 193 | 250 | 200 | 225 | 350 | 250 | 250 | 250 | 250

987 | 900 | 1000 | 735 | 800 | 800 | 417 | 700 | 800 | 744 | 700 | 700 | 1097 | 1100 | 1100 | 732 | 800 | 950 | 678 | 600 | 700 | 700 | 700 | 700

295 | 300 | 300 | 229 | 250 | 250 | 252 | 400 | 300 | 256 | 250 | 260 | 219 | 300 | 340 | 97 | 100 | 100 | 163 | 250 | 200 | 200 | 200 | 200

Salaries and Expenses

Uncovenanted Deputy Collector	3000	4200	4200	3000	4200	4200	3000	4200	4200	3000	3000	3000	6000	4200	4200	3000	3000	3000	1430	6000	6000	6000	6000	6000
Establishment for ———	1560	1560	1560	1538	1560	1560	2016	2080	2080	1560	1560	1560	1560	1560	1560	1537	1560	1560	1200	1560	1560	1560	1560	1560
—— do —— Gumastas & Peons	13,031	14,092	14,092	19,658	21,360	21,360	33,835	34,044	34,044	9640	9646	9646	19,683	19,200	19,904	8313	8510	8520	10,402	10,944	10,944	10,944	10,944	10,944
Temporary Establishment	2,456	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Annuity & Retiring or Gratuities (Ryots)	38	30	30	11	20	20	3	30	30	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
—— do —— do —— (Peons)	600	320	600	396	700	700	84	104	60	14	20	20	1	10	10	12	20	20	4	20	20	8	10	10
Travelling Allowance of Officers	990	1600	1000	708	700	700	963	900	1000	85	100	90	37	360	360	304	350	310	109	100	100	193	200	200
Rents to Establishment	179	300	250	67	100	100	137	300	200	295	300	300	229	250	250	252	400	300	256	250	260	219	300	340

Charges for Purchase of Salt

Purchase of Salt for Manufacturers' Stores	28,370	38,000	28,000	18,200	12,000	15,000	15,000	22,000	61,000	26,133	43,200	50,000	80,541	45,000	70,000	158,087	180,000	200,000	308,249	360,000	500,000	830,500	720,000	1,000,000
Charges for Conveying & Storing do	5,169	4,638	4,000	4,430	1,000	1,600	1,846	1,200	4,000	2,041	4,000	2,380	3,107	2,600	4,160	6,025	6,000	6,400	1,894	3,480	2,100	7,135	11,920	8,000
Establishment for Purchase of Salt	"	800	100	"	"	"	19	50	100	4,999	5,550	6,000	"	830	100	"	"	"	"	"	"	8,386	3,320	7,000
Charges for Supplying Salt to Inland Consumers	"	"	"	"	"	"	63	"	"	"	"	"	"	"	"	"	"	"	34,650	4,000	3,800	"	"	"
Establishment for Charges of Sale Offices	188	300	200	"	30	100	135	1,450	500	76	60	80	63	1160	2000	57	63	100	76	100	2,000	168	150	300
Establishment	2,488	1,566	3,000	681	800	1,400	203	800	1,000	718	1,835	800	3,130	2,000	3,500	6,138	4,400	7,000	415	555	580	6,430	13,960	1,600
Establishment for Collection of Revenue	"	3,000	3,000	1,000	"	"	"	"	"	669	3,540	8,000	28,057	9,688	30,000	"	"	3,205	5,000	1,540	35,000	"	"	11,310
Establishment for Gardens & Nurseries	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	2,500	6,465	"	16,433	33,480	"	"	"	"
Miscellaneous	14,155	14,000	14,000	10,000	8,000	8,000	8,000	8,000	8,000	5,445	"	"	11,512	"	"	"	"	"	"	"	"	"	"	"
Total	"	"	"	"	"	"	697	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"

Establishment for Purchase of Salt	28,370	38,000	28,000	18,200	12,000	15,000	15,000	22,000	61,000	26,133	43,200	50,000	80,541	45,000	70,000	158,087	180,000	200,000	308,249	360,000	500,000	830,500	720,000	1,000,000
Charges for Conveying & Storing do	5,169	4,638	4,000	4,430	1,000	1,600	1,846	1,200	4,000	2,041	4,000	2,380	3,107	2,600	4,160	6,025	6,000	6,400	1,894	3,480	2,100	7,135	11,920	8,000
Establishment for Purchase of Salt	"	800	100	"	"	"	19	50	100	4,999	5,550	6,000	"	830	100	"	"	"	"	"	"	8,386	3,320	7,000

9. Salt

	South Canara			Malabar			Total		
	Actuals	Estimates		Actuals	Estimates		Actuals	Estimates	
	1873-74	1874-75	1875-76	1873-74	1874-75	1875-76	1873-74	1874-75	1875-76
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Salaries & Expenses									
Recommended Deputy Collector	4200	3000	3000	"	"	"	41,620	48,600	48,600
Establishment for Do	1193	1560	1560	"	"	360	18,641	17,860	18,220
" for Pinnies & Stations	12,027	12,132	12,132	6044	6240	6240	165,695	169,860	170,000
Temporary Establishment	"	"	"	"	230	"	5723	730	500
Contg. Salaries or Sabercards (Injury)	18	10	10	"	"	"	118	200	200
Do Do (Division)	249	250	250	94	58	100	2472	2500	2500
Travelling Allowance to Officers	210	250	250	3	"	"	8464	8500	8700
Establishment	161	250	250	1	"	"	2056	2700	2500
Charges for the Provision of Salt									
Purchase of Salt (Manufacture) Share	78225	126000	63000	249656	225000	323000	962825	900000	266000
Wages for carrying and storing Salt	3456	5610	3250	958	500	1100	30964	109000	101950
Contingencies	"	"	"	"	"	"	14322	10000	14000
Charges for supplying Salt to Inland Ports									
Wages for Salt on Land carriage	"	500	300	"	"	"	24663	4000	4340
Purchase Repairs & carrying Machinery	"	30	120	103	100	150	1036	4000	4500
Contingencies	4113	850	600	1374	3135	1700	18880	22500	21780
Cattle Establishment & Charges	6630	610		"	"		44208	46032	
Salt from the Canara Coast to Mangalore	"	1000		"	"	3000			349600
" Ports and Salt Depots	"	40000		3241	3000		164653	165068	
Establishment Charges	"	"	"	"	"	"	1053	"	"

11. Stamps

Presidency

	Actuals	Estimates	
	1873-74	1874-75	1875-76
	Rs	Rs	Rs
Salaries & Expenses			
Superintendent	12000	12000	12000
Deputation Allowances	57	400	400
Establishment	12808	13320	13320
Contingencies	3690	5000	5000
Official Postage	"	468	500
Establishment in the Accountant General's Office	6258	6012	6336
Do Contingencies	578	600	600
Total	35391	37800	38156

Presidency
Do Collectorate Salary
Do Establishment

24. Miscellaneous

Charges for rendering Accounts beyond the Contracts

Rendering Charges.

Districts.	Actuals 1874-75	Estimates 1875-76	Estimates 1876-77	Actuals 1874-75	Estimates 1875-76	Estimates 1876-77
	£	£	£	£	£	£
Abergavenny	638	300	400	"	"	"
Bridgend	17	200	100	"	"	"
Cardiff	465	460	500	"	"	"
Chepstow	"	200	500	"	"	"
Cowbridge	1236	1,500	1,500	"	"	"
Crickhowell	508	500	800	"	"	"
Cwmbran	1020	50	1,000	"	"	"
Llandaff	506	1,000	1,500	"	"	"
Llandilo						
Llandovery						
Llanelly	1012	1000	1,000			
Llantrisant	1,001	1,000	1,000			
Merthyr Tydfil	18	100	100			
Monmouth	1,105	2,000	2,000			
Neath	141	200	200			
Newport	1,121	1,000	1,000			
Pontypool	98	100	100			
Pontypridd	1,747	2,000	2,000			
Swansea	1,000	1,000	1,000			
Usk	1,000	1,000	1,200			
Weobley	"	"	"	2,000	2,000	2,000
	11,000	15,000	17,000			

Clerk of the Peace

Clerk of the Crown for the County of

Clerk of the Peace

Clerk of the Crown for the County of

Proceedings of Additional Government
Order dated the 19 December 1876
Read the following
Pur. of the Board &
Revenue -

Submitting Budget
for Charges in Revenue
Estimates for 1876-77

8 Dec 1876
No 3395

2

Pur. of Govt 1876

Ex 1598 Sep Dec 1876
No 1 of 1215

Land Revenue

Actuals of 1873-74 — 38,71,610

Grant for 1874-75 — 39,84,200

Estimate for the year 1875-76 — 40,03,287

IV

V

Commissioners Office

Adopted Sept 1874 $250,000

Granted for 1874-75 $225,000

Estimate prepared for 1875-76 $243,000

Customs Tax

	Rs.
Actuals of 1873/74	15,387
Budget for 1874-75	15,800
Revised estimate for 1875-76	16,800

8. The Provincial Rates on Customs Duties amounted to Rs 16,800. The Customs Duty is levied at the rate of 5 per cent ad valorem on the value of goods imported into the Province. The Customs Establishment consists of a Superintendent, Deputy Superintendent, Assistants, Clerks, Peons, etc.

Excise Tax

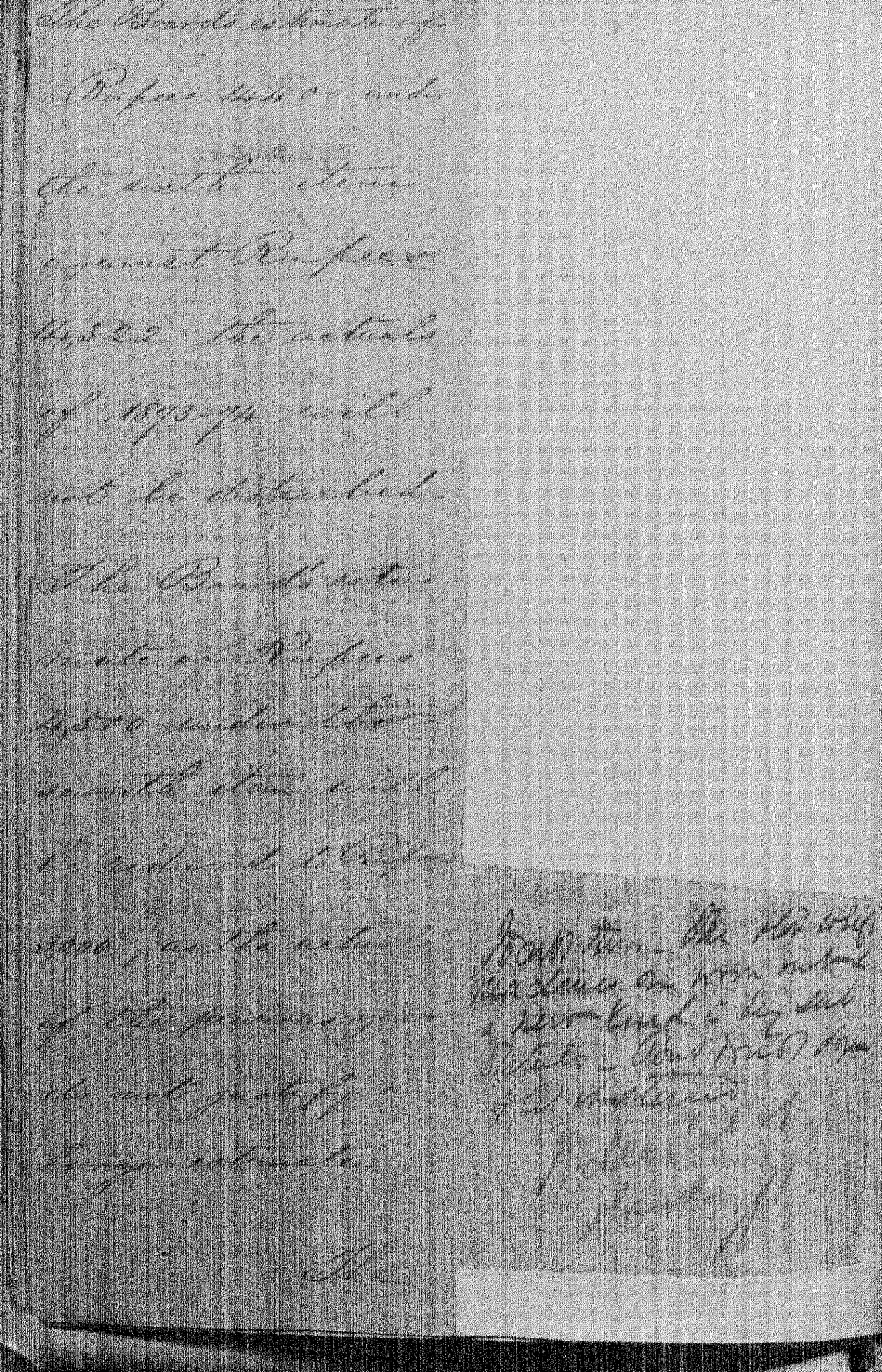
	Rs.
Actuals of 1873/74	4,458
Budget for 1874-75	4,200
Revised estimate for 1875-76	4,200

9. The Excise Duties are levied on Country Spirits, Opium, Ganja, Bhang, Toddy, Arrack, Foreign Liquors, Beer, Wine, Malt Liquors, Tobacco, Drugs, Medicines, Perfumes, Salt, Saltpetre, Gunpowder, Matches, Playing Cards, Paper, Hides, Skins, Leather, Boots, Shoes, Gold, Silver, Jewellery, Precious Stones, Pearls, Coral, Ivory, Tortoise-shell, Mother-of-pearl, Glass, Earthenware, Porcelain, Carriages, Carts, Horses, Cattle, Sheep, Goats, Camels, Asses, Mules, Buffaloes, Pigs, Dogs, Poultry, Game, Fish, Meat, Milk, Butter, Ghee, Oil, Grain, Flour, Sugar, Molasses, Tea, Coffee, Cocoa, Spices, Fruits, Vegetables, Timber, Bamboos, Canes, Reeds, Grass, Straw, Cotton, Wool, Silk, Hemp, Jute, Flax, Rope, Twine, Thread, Cloth, Blankets, Carpets, Rugs, Mats, Umbrellas, Hats, Caps, Gloves, Stockings, Socks, Shirts, Coats, Trousers, Waistcoats, Dresses, Shawls, Scarves, Handkerchiefs, Towels, Sheets, Pillowcases, Bedding, Mosquito Curtains, Tents, Awnings, Flags, Banners, Ribbons, Lace, Embroidery, Needles, Pins, Buttons, Thimbles, Scissors, Knives, Razors, Combs, Brushes, Looking-glasses, Lamps, Lanterns, Candles, Matches, Tinder, Fuel, Charcoal, Coke, Kerosene, Petroleum, Lubricating Oil, Grease, Soap, Candles, Wax, Resin, Pitch, Tar, Turpentine, Varnish, Paint, Colours, Dyes, Inks, Pencils, Pens, Paper, Envelopes, Books, Maps, Prints, Pictures, Frames, Glass, Mirrors, Lenses, Spectacles, Telescopes, Microscopes, Barometers, Thermometers, Compasses, Clocks, Watches, Jewellery, Ornaments, Trinkets, Toys, Games, Musical Instruments, Strings, Reeds, Bows, Arrows, Guns, Rifles, Pistols, Ammunition, Gunpowder, Shot, Bullets, Percussion Caps, Gun Carriages, Gun Tackle, Swords, Daggers, Spears, Lances, Shields, Armour, Helmets, Saddles, Bridles, Harness, Whips, Spurs, Stirrups, Girths, Saddlebags, Portmanteaus, Trunks, Boxes, Chests, Baskets, Bags, Sacks, Packages, Parcels, Letters, Telegrams, Postage Stamps, Money Orders, Postal Notes, Insurance, Banking, Exchange, Coin, Bullion, Currency, Notes, Bills, Cheques, Drafts, Receipts, Vouchers, Accounts, Ledgers, Journals, Cash Books, Day Books, Petty Cash, Imprest, Advances, Loans, Interest, Discount, Commission, Brokerage, Agency, Contracts, Tenders, Quotations, Invoices, Bills of Lading, Manifests, Customs Entries, Transit Passes, Warehouse Rent, Wharfage, Dock Dues, Port Charges, Pilotage, Lighthouse Dues, Harbour Dues, Light Dues, Tonnage Dues, Anchorage, Mooring, Berthing, Loading, Unloading, Shipping, Freight, Passage, Deck Passage, Cabin Passage, Steerage, Crew, Officers, Seamen, Lascars, Firemen, Coolies, Porters, Boatmen, Ferrymen, Toll, Ferry, Bridge, Road, Railway, Station, Platform, Goods Shed, Booking Office, Waiting Room, Refreshment Room, Telegraph Office, Post Office, Police Station, Lock-up, Court House, Jail, Hospital, Dispensary, Asylum, Cemetery, Burial Ground, Cremation Ground, Temple, Mosque, Church, Monastery, Convent, School, College, Library, Museum, Zoological Garden, Botanical Garden, Park, Public Garden, Recreation Ground, Racecourse, Theatre, Circus, Menagerie, Exhibition, Fair, Festival, Holiday, Anniversary, Jubilee, Coronation, Durbar, Levee, Drawing-room, Ball, Dance, Concert, Entertainment, Performance, Show, Parade, Review, Inspection, Muster, Roll-call, Drill, Exercise, Manoeuvres, Camp, Cantonment, Barracks, Quarters, Mess, Canteen, Hospital, Sick Leave, Furlough, Pension, Gratuity, Provident Fund, Insurance, Compensation, Allowance, Pay, Salary, Wages, Rations, Forage, Grain Allowance, Transport, Carriage, Conveyance, Hire, Contract, Agreement, Bond, Security, Guarantee, Deposit, Earnest Money, Penalty, Fine, Forfeiture, Refund, Remission, Suspension, Dismissal, Resignation, Retirement, Promotion, Demotion, Transfer, Leave, Absence, Attendance, Muster Roll, Pay Roll, Service Book, Character Roll, Confidential Report, Annual Report, Administration Report, Gazetteer, Census, Statistics, Survey, Map, Boundary, Demarcation, Encroachment, Trespass, Damage, Compensation, Claim, Suit, Decree, Judgment, Appeal, Revision, Review, Execution, Attachment, Sale, Auction, Lease, Mortgage, Sale-deed, Gift-deed, Will, Probate, Succession, Inheritance, Partition, Adoption, Guardianship, Minority, Lunacy, Bankruptcy, Insolvency, Arbitration, Award, Compromise, Settlement, Agreement, Bond, Security, Guarantee, Deposit, Earnest Money, Penalty, Fine, Forfeiture, Refund, Remission, Suspension, Dismissal, Resignation, Retirement, Promotion, Demotion, Transfer, Leave, Absence, Attendance, Muster Roll, Pay Roll, Service Book, Character Roll, Confidential Report, Annual Report, Administration Report, Gazetteer, Census, Statistics, Survey, Map, Boundary, Demarcation, Encroachment, Trespass, Damage, Compensation, Claim, Suit, Decree, Judgment, Appeal, Revision, Review, Execution, Attachment, Sale, Auction, Lease, Mortgage, Sale-deed, Gift-deed, Will, Probate, Succession, Inheritance, Partition, Adoption, Guardianship, Minority, Lunacy, Bankruptcy, Insolvency, Arbitration, Award, Compromise, Settlement.

Land declaring both these items from the corresponding title for the Providing for the levy of the estimate (exclusive of Collection salary and allowances) voted at Rs 1,95,000 against the grant of Rs 1,90,000 for 1874-75. The increase of Rs 20,000 occurs in the items noted below.

No.		Actuals of 1873-74	Grant for 1874-75	Proposed estimate for 1875-76	Increase.
		Rs	Rs	Rs	Rs
1	Establishment for Dy. Collectors	1,90,41	1,91,50	1,95,00	3,50
2	Do. Divisional Stations	1,83,609	1,96,50	1,94,000	2,500
3	Travelling allowance to Officers	9,484	8,000	8,200	200
4	Purchase of salt & Manufacturers charges	6,89,103	5,42,000	5,92,000	50,000
5	Charges for conveying & storing salt	70,964	80,000	80,000	5,000
6	Gathering spontaneous salt	43,822	40,000	44,000	4,000
7	Purchase & repairs of Neighbouring Boats	4,965	4,000	4,000	500
8	Contingencies	19,569	20,000	22,000	2,000
9	Petty Construction & Repairs	19,853	20,000	20,500	1,000
	Total	11,82,370	10,01,500	10,29,700	2,28,200
	Deduct decrease in other items				1,800
	Net increase				2,26,400

and the Bonds retained
is approved



obtain on the matter and the estimate is accordingly offered

I may have however requested the Government of Bombay to arrange for the withdrawal of the Detachment, as soon as the season will admit of its being effected, the Estimated Amount for

15. Sepoys Estimated Amount for the Charges of the Staff Detachment

10 Sepoys Estimated Amount for Pioneers

15,000 under attended at Aden from the Government of Bombay

Estimated Amount for Sepoys 15,000

Estimated Amount for Staff 2,250

Estimated Amount for Pioneers 1,500

Total 18,750

To Colonel Sanday 21 Nov 56
No 1165.

The Amount of Rs 18,000
for Dr Pattle's salary & allowances
is approved and will

Statement will be altered
according to

18. The Sale of the estimates
now passed under the heads,
which strictly constitute the
Charge of the Civil Department,
amounts to £2,86,900
— 4 — 8 — more than the
current year's grant by £4,600
as shown on the following table.

	Estimate for 1873-74	Grant for 1873-74	Budget Estimate for 1874-75	Difference
Refunds and Drawbacks	1,06,600	2,05,800	1,92,800	— 13,000
Salt Revenue	88,11,600	39,86,200	40,23,700	+ 37,500
Excise on Spirits and Beer	2,30,000	2,55,000	2,23,000	— 32,000
Customs	1,22,000	1,16,000	1,18,000	+ 2,000
Opium	25,44,600	18,00,000	24,38,600	+ 6,38,600
Stamps	1,63,000	1,60,000	1,60,000	
Miscellaneous Civil Charges	2,40,200	2,42,200	2,42,600	+ 400
Total	63,39,200	65,22,100	82,66,700	+ 17,24,600

19. Civil Charges charged
to Local Funds under the head
Credits of Provincial Governments
for the Native and Colonial
Excise Duties