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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 12	Press
~~B.P. No.~~	~~Mis.~~
Dated 5-1-1876	~~196—~~ .

Not to be folded or roughly handled

No. 25. Read the following Proceedings of the Board of Revenue, dated 4th December 1875, No. 3,290 :—

THE Budget of receipts for 1876-77 has already been laid before Government, and the Board now proceed to submit the Budget of charges for that year.

2. In passing orders on the Budget of the current year, the Government directed that for the purposes of the Budget, the actuals of the past years taken from the Accountant-General's books should be used, and not those entered in the Progress Reports furnished by the Collectors to the Board. This order has rendered a slight deviation from the form hitherto adopted for the explanation of the estimates fixed under the several heads necessary, inasmuch as the Accountant-General's books do not give some of the heads of expenditure in exactly the same detail as those entered in the Budget. In such cases the Board will fix the estimate for the heads given in the Accountant-General's accounts with reference to the actuals of past years and other circumstances, and then apportion this estimate under the several minor items given in the Budget statement.

		Rs.	
1870-71	...	80,400	Actuals.
1871-72	...	30,900	Do.
1872-73	...	70,600	Do.
1873-74	...	33,500	Do.
1874-75	...	35,200	Do.
1875-76	...	37,000	Sanctioned Estimate.
1876-77	...	32,950	Collectors' do.
1876-77	...	36,000	Board's do.

3. *Refunds—Land Revenue.*—The estimate of the Collectors under this head amounts to Rupees 32,950, or Rupees 4,050 less than the current year's sanctioned estimate and Rupees 2,250 less than the actuals of the past year. The estimate appears to be low, and will be raised to Rupees 36,000.

		Rs.	
1870-71	...	100	Actuals.
1871-72	...	300	Do.
1872-73	...	4,800	Do.
1873-74	...	5,900	Do.
1874-75	...	31,200	Do.
1875-76	...	1,200	Sanctioned Estimate.
1876-77	...	1,833	Collectors' do.
1876-77	...	2,000	Board's do.

4. *Excise on Spirits and Drugs.*—The Collectors' estimate is Rupees 1,833. In 1874-75 the refunds amounted to Rupees 31,200, but of this Rupees 30,325 appertained to the district of North Arcot, and were due to special causes.* The Board will fix the estimate for the year 1876-77 at Rupees 2,000.

* G.O., dated 1st May 1874, No. 527.
,, 5th June ,, ,, 31.
Board's Proceedings, dated 3rd December 1874, No. 3,506.

		Rs.	
1870-71	...	17,300	Actuals.
1871-72	...	8,900	Do.
1872-73	...	2,900	Do.
1873-74	...	4,600	Do.
1874-75	...	4,600	Do.
1875-76	...	6,800	Sanctioned Estimate.
1876-77	...	7,300	Collectors' do.
1876-77	...	5,000	Board's do.

5. *Customs.*—Under this head the Collectors' estimate amounts to Rupees 7,300. This with reference to the actuals of the past two years will be educed to Rupees 5,000.

		Rs.	
1870-71	...	72,900	Actuals.
1871-72	...	69,600	Do.
1872-7	...	88,900	Do.
1873-74	...	78,700	Do.
1874-75	...	86,200	Do.
1875-76	...	80,000	Sanctioned Estimate.
1876-77	...	82,630	Collectors' do.
1876-77	...	86,000	Board's do.

6. *Stamps.*—The Collectors esti- ate the amount required under this ead at Rupees 82,630. With reference the actuals of 1874-75, the Board hink that the estimate ought to be raised o Rupees 86,000.

		Rs.	
1870-71	...	5,300	Actuals.
1871-72	...	3,900	Do.
1872-73	...	...	...
1873-74	...	35,500	Do.
1874-75	...	3,900	Do.
1875-76	...	...	Sanctioned Estimate.
1876-77	...	100	Collectors' do.
1876-77	...	4,000	Board's do.

7. *Salt.*—It has not been usual to make any provision for refunds under salt, but the figures in the margin show there have been refunds almost every year under this head. The Board, therefore, have thought it advisable to estimate Rupees 4,000 under this head.

	Rs.
Land Revenue	36,000
Excise on Spirits, &c	2,000
Customs	5,000
Stamps...	86,000
Salt	4,000
	1,33,000
Reserve...	35,000
Total ...	1,68,000

8. The total estimate under refunds, as revised by the Board, amounts to Rupees 1,33,000. Adding to this Rupees 35,000 on account of the reserve to meet extraordinary charges, the total provision will be Rupees 1,68,000.

		Rs.	
1870-71	...	37,100	Actuals.
1871-72	...	47,600	Do.
1872-73	...	39,200	Do.
1873-74	...	28,400	Do.
1874-75	...	51,000	Do.
1875-76	...	41,000	Sanctioned Estimate.
1876-77	...	41,100	Collectors' do.
1876-77	...	46,000	Board's do.

9. *Drawbacks.*—The estimate of the Collectors amount to Rs. 41,100. The actuals of the past five years vary very considerably, and therefore do not afford any very safe guide. Rs. 46,000 the Board think will probably suffice, and this amount will accordingly be entered in the Budget.

10. The total estimate for 1876-77 under refunds and drawbacks will be Rupees 2,14,000.

11. *Land Revenue.*—The charges under this head are usually divided into (1) salaries and expenses, and (2) miscellaneous.

12. *Salaries and expenses of Collectors, Sub-Collectors and Head Assistant Collectors, including house-rent.*—The estimates of Collectors under this head, including deputation allowance, amount to Rupees 9,37,964, or Rupees 42,864 in excess of the actuals of 1874-75. The Collectors have generally entered the cost of the full sanctioned scale without taking the probable savings into account. Looking to the actuals of 1874-75, the Board consider that the estimate may be reduced to Rupees 8,97,000 (exclusive of the amount deducted on account of the Civil Annuity Fund) as shown below:—

Items.	Actuals.				Sanctioned Estimate for 1875-76. †	Estimate for 1876-77.	
	1871-72. *	1872-73. *	1873-74. *	1874-75. †		Collectors'. †	Board's. †
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors' salary	4,87,300	4,85,800	4,75,600	4,92,700	3,84,000	4,80,913	4,93,000
Sub-Collectors' salary	1,97,900	2,16,600	2,30,400	2,11,100	1,61,600	2,10,040	2,12,000
Head Assistant Collectors' salary.	1,69,200	1,57,200	1,75,300	1,67,100	1,00,300	1,39,332	1,68,300
House-rent	...	...	...	6,800	5,400	7,740	7,100
Moiety of salary of Commissioner and Assistant Commissioner, Nilgiris	16,400	17,800	13,600	17,400	15,900	15,920	16,600
Deputation allowance...	...	...	...	...	1,79,700	84,020	...
Total ...	8,70,800	8,77,400	8,84,900	8,95,100	8,47,400	9,37,964	8,97,000

* Inclusive of the contribution to Civil Annuity Fund.
† Exclusive of the contributions to Civil Annuity Fund.

13. Deputation allowance has hitherto been estimated separately, but it has now been included in the above estimates, as the Accountant-General's accounts and the Budget submitted by him do not show the item separately.

14. *Assistant Collectors' salary including house-rent.*—The estimate of Collectors under this head amounts to Rupees 2,93,401, or nearly the same as the sanctioned grant for the current year. The estimate cannot now be fixed with precision, as it is not known how many passed and unpassed Assistants will be employed in 1876-77. The current year's estimate seems a fair one, and will be adopted for the next year also. The actual number now employed, besides those on leave, is as shown in the margin.* The cost amounts to Rupees 2,76,780; and the provision proposed will suffice to meet also the cost of the five Assistants who have still to arrive, and are not included in the numbers above given.

		Rs.	
1871-72	...	3,02,900	Actuals.
1872-73	...	3,01,700	Do.
1873-74	...	2,81,100	Do.
1874-75.			
Salary	...	2,29,600	Do.
House-rent...		16,200	Do.
		2,45,800	Do.
1875-76.			
Salary	...	2,76,000	Sanctioned Estimate.
House-rent...		20,000	Do.
		2,96,000	
1876-77.			
Salary	...	2,73,782	Collectors' Estimate.
House-rent...		19,619	
		2,93,401	
1876-77.			
Salary	...	2,76,000	
House-rent...		20,000	Board's Estimate.
		2,96,000	

* 35 1st class.
9 2nd do.
44

15. *Deputy Collector's Salaries.*—Under this head the Collectors have provided Rupees 2,07,600, but the cost of the sanctioned scale is only Rupees 1,80,600.* The additional Deputy Collector allotted to Kurnool in G. O., dated 16th December 1874, No. 1,572, has been disallowed† by the Government of India, and the services of the temporary Deputy Collectors employed on special duty will be dispensed with at the end of 1875-76. If an additional Deputy Collector is allowed (G. O., 13th November 1875, No. 1,639) the cost can probably be met from savings. Under these circumstances, there is no reason for fixing the estimate in excess of the sanctioned scale, and the current year's estimate will accordingly be repeated.

		Rs.	
1870-71	...	1,82,000	Actuals.
1871-72	...	1,81,900	Do.
1872-73	...	1,96,100	Do.
1873-74	...	2,07,300	Do.
1874-75	...	2,14,000	Do.
1875-76	...	1,80,600	Sanctioned Estimate.
1876-77	...	2,07,600	Collectors' do.
1876-77	...	1,80,600	Board's do.

	Rs.
* Full sanctioned scale of Deputy Collectors	2,29,200
Deduct portion debitable to salt...	48,600
Remainder debitable to Land Revenue...	1,80,600

† G. O., 28th May 1875, No. 842.

16. *Huzur Establishment.*—The provision made by the Collectors under this head is Rupees 6,90,840, or Rupees 3,012 in excess of the sanctioned scale (Rupees 6,87,828). The excess provision is partly due to the erroneous transfer of certain items from the taluq to Huzur Establishment, and *vice versâ*,

		Rs.	
1870-71	...	6,83,600	Actuals.
1871-72	...	6,85,500	Do.
1872-73	...	6,87,400	Do.
1873-74	...	6,85,200	Do.
1874-75	...	6,81,700	Do.
1875-76	...	6,87,000	Sanctioned Estimate.
1876-77	...	6,90,840	Collectors' do.
1876-77	...	6,88,000	Board's do.

and some errors of calculation in some districts. The amount according to the sanctioned scale which is generally nearly expended will be adopted as the estimate for 1876-77 at Rupees 6,88,000 in round numbers.

17. *Taluq Establishment.*—The Collectors' estimates amount to Rs. 14,68,828, or Rupees 1,400 less than the sanctioned scale Rupees (14,70,228). The difference is partly due as already explained to erroneous transfers from Huzur to Taluq Establishments. Considering the actuals of past years, the Board think it will suffice to provide Rs. 14,60,000 for 1876-77. The Board have not provided for the increase recommended in the salaries of Sub-Magistrates and Revenue Inspectors, or for the increase which the Board are about to recommend for the Taluq Establishments. When the proposals are finally sanctioned by the Government of India an application for a supplemental grant will be submitted.

		Rs.	
1870-71	...	14,38,000	Actuals.
1871-72	...	14,46,100	Do.
1872-73	...	14,56,400	Do.
1873-74	...	14,52,300	Do.
1874-75	...	14,56,500	Do.
1875-76	...	14,68,200	Sanctioned Estimate.
1876-77	...	14,68,828	Collectors' do.
1876-77	...	14,60,000	Board's do.

18. *Temporary Establishments.*—Under this head provision has been made for (1) Petty Establishment for surveying unassessed waste lands, (2) Establishment for arranging records, (3) Zillahdars or extra Revenue Inspectors in the Chingleput and North Arcot Districts, (4) Escheat Establishment, (5) Establishment for Assistant Collectors, (6) Sub-Magistrate's Gumastah at Ramandroog.

19. (1) *Petty Establishment for Surveying Unassessed Waste Lands.*—This establishment is now employed in the districts noted in the margin. The amounts estimated by the Collectors are the same as the grants for the current year, and are accepted.

	Rs.
Godavery	684
Kistna	1,380
	2,064

20. In Madras the Collector has entered Rupees 2,000 under the head of Temporary Establishment for preparing irrigation registers and for identifying certain survey numbers which are entered in the accounts as "unknown localities." The establishments have not yet been sanctioned, but the amount will be retained as the provision will probably be required next year.

G. O., 21st June 1875, No. 937.
Board's Proceedings, 17th September 1875, No. 2,602.

21. (2) *Establishment for arranging records.*—The Collectors of Chingleput and Tinnevelly have made provision (Rupees 1,346) for this establishment, and the Collector of Trichinopoly states that he requires the services of a temporary Assistant Record-keeper, but has made no provision in the Budget on that account. Other Collectors have not made any provision at all. Applications for establishments for arranging records are frequently made, and considerable inconvenience is experienced for want of adequate provision under this head. The Board will, therefore, provide a lump sum of Rupees 3,500 for all the districts including Chingleput, Tinnevelly, and Trichinopoly. The provision for the current year is Rupees 1,624.

22. (3) *Zillahdars or Extra Revenue Inspectors in Chingleput and North Arcot.*—The Collectors have estimated the cost as in the current year at Rupees 2,304 and Rupees 96 respectively. The revision of the village establishment in the Chingleput District being now in progress, a portion of the provision made may not be required next year, but it is now difficult to determine the amount likely to be saved, especially as it is doubtful whether even after the revision of village establishment the services of Zillahdars can be dispensed with before the revision of the establishment of Revenue Inspectors is finally sanctioned. The amounts entered by the Collectors will therefore be retained.

23. (4) *Escheat Establishment.*—The Collector of Malabar has provided Rupees 2,880 for this establishment which is the amount sanctioned by Government for the current year (*vide* G. O., dated 27th April 1875, No. 659). It is doubtful whether the establishment sanctioned for the current year will be required for the next year, or any part of it. The Board consider a provision of Rupees 2,000 will be sufficient.

24. (5) *Establishment for Assistant Collectors.*—Collectors have not provided uniformly for this establishment. Provision will be made as in the current year for one passed Assistant in each district, except Madras and Nilgiris. The estimate under this head will be Rupees 16,000, as in the last Budget.

25. The Collector of Tanjore has made provision for the establishment of the Special Deputy Collector for acquiring lands for the railway extension in that district; but, as the services of this officer will under G. O., dated 16th December 1874, No. 1,572, soon be dispensed with, there is no need to provide for the establishment. If it is found necessary to retain the establishment for any portion of 1876-77, the cost can be met from savings.

26. (6) *Additional Gumastah to the Sub-Magistrate at Ramandroog.*—The Collector of Bellary has made provision for the temporary Gumastah sanctioned in G. O., dated 16th June 1875, No. 1,269. The amount will be retained.

27. The Government have in their Proceedings, dated 21st October 1875, No. 1,453, sanctioned temporarily additional allowances to the Head Assistants and Taluq Establishment at Cumbum in Kurnool on account of the unhealthiness of the locality. The Board have provided Rupees 2,856 to meet this charge.

		Rs.	
1870-71	...	18,800	Actuals.
1871-72	...	15,500	Do.
1872-73	...	14,800	Do.
1873-74	...	21,100	Do.
1874-75	...	22,600	Do.
1875-76	...	25,100	Sanctioned Estimate.
1876-77	...	27,546	Collectors' do.
1876-77	...	31,000	Board's do.

28. The total estimate under Temporary Establishments, as passed by the Board, will be Rupees 31,000.

		Rs.	
1870-71	...	36,700	Actuals.
1871-72	...	34,700	Do.
1872-73	...	33,400	Do.
1873-74	...	35,800	Do.
1874-75	...	40,500	Do.
1875-76	...	38,700	Sanctioned Estimate.
1876-77	...	44,280	Collectors' do.
1876-77	...	36,000	Board's do.

	Rs.
* Medical Establishment, &c., of the Survey and Settlement Departments.	5,010
Amount to be provided in this Budget.	42,990
Total ...	48,000

	Rs.
† The charges as estimated by the Surgeon-General, Indian Medical Department	5,010
Allowing for a proportionate reduction made in the Government Order, about	4,000

29. *Medical Charges.*—The estimate of the Collectors under this head amounts to Rupees 44,280, while the Surgeon-General, Indian Medical Department, estimates at Rupees 48,000 as shown in the margin;* but under G.O., dated 1st October 1875, No. 1,928, the total provision to be made under Land Revenue is only Rupees 40,000. Deducting from this amount Rupees 4,000† which appertains to the Settlement and Survey Departments, the amount to be entered in the present Budget is Rupees 36,000.

30. *Travelling and Tentage Allowance of Officers.*—This head consists of (1) the fixed tentage of Collectors, Sub-Collectors, Head Assistant Collectors, and Assistant Collectors; (2) the extra tentage of the above-mentioned officers and of Deputy Collectors, &c. The subjoined statement shows the estimate under this head. Correct actuals are not available for each item separately, but the estimate has been fixed with reference to the approximate actuals available for each item, the current year's grant and the Collector's proposals:—

	Actuals.					Sanctioned Estimate for 1875-76.	Estimate for 1876-77.	
	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.		By Collectors.	By Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fixed tentage—								
Collectors						20,000	20,900	21,000
Sub-Collectors ..						16,000	16,700	16,800
Head Assistant Collectors						6,600	8,606	8,200
Assistant Collectors						24,000	23,022	20,000
Extra tentage of the above officers and travelling allowance of Deputy Collectors	1,39,800	1,37,900	1,39,400	1,40,400	1,46,200	76,000	80,340	84,000
Travelling allowance of officers						8,000	7,730	
Total ...	1,39,800	1,37,900	1,39,400	1,40,400	1,46,200	1,50,600	1,57,798	1,50,000

31. *Travelling Allowance of Establishments.*—The Collectors' estimate under this head is Rupees 5,100 in excess of the sanctioned grant for the current year and 2,500 below the actuals of 1874-75. The Board are of opinion with reference to the increasing actuals that the estimate is fair, and accept it at Rupees 76,000 in round numbers.

	Rs.	
1870-71 ...	48,700	Actuals.
1871-72 ...	60,100	Do.
1872-73 ...	64,200	Do.
1873-74 ...	70,200	Do.
1874-75 ...	78,600	Do.
1875-76 ...	71,000	Sanctioned Estimate.
1876-77 ...	76,100	Collectors' do.
1876-77 ...	76,000	Board's do.

32. *Office Expenses and Miscellaneous.*—The estimate of the Collectors under this head amounts to Rupees 92,227, or Rupees 7,673 below the actuals of 1874-75,

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but Rupees 4,227 in excess of the grant for the current year. This head is composed of the following items:—

(1.) Saderward or country stationery, Huzur and Taluq.
(2.) Hire for conveying records.
(3.) Charges for binding books.
(4.) Purchase and repair of office furniture.
(5.) Peons' belts and badges.
(6.) Contingencies.

The actuals under each of the above heads are not given in the Accountant-General's accounts; and those given in the Progress Reports and in the Board's Office do not correspond with the totals obtained from the Accountant-General's books, owing to various adjustments which take place in his office. On the whole, the Collectors' estimate for 1876-77 appears fair, approximating closely to a mean between the actuals of 1874-75 and 1873-74. The estimate is accepted in round numbers at Rupees 91,000.

Items.	Actuals.					Sanctioned Estimate for 1875-76.	Estimate for 1876-77.	
	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.		Collector's.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country stationery or saderward, Huzur and Taluq						32,000	33,650	33,000
Hire for conveying records						16,000	16,650	16,000
Charges for binding books						2,000	2,450	2,500
Purchase and repair of office furniture	69,800	63,000	73,800	84,300	99,900	17,000	15,920	16,000
Peons' belts and badges						7,000	6,787	7,000
Contingencies						14,000	16,779	16,500
Total ...	69,800	63,000	73,800	84,300	99,900	88,000	92,227	91,000

33. *Land Revenue, Miscellaneous.*—The several items under this head are noticed below:—

	Actuals.					Sanctioned Estimate for 1875-76.	Estimate for 1876-77.	
	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.		Collectors.	Boards.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges for remitting treasure within the district	14,400	13,800	14,500	15,300	15,200	16,000	15,840	16,000
Law charges in the Revenue Department.	4,600	2,300	4,400	10,300	5,600	7,000	6,650	6,000
Service telegrams	1,100	2,600	5,100	3,600	4,300	3,600	4,570	4,500
Service postage labels	1,32,000	1,56,000	72,400	58,500	55,400	56,000	58,270	56,000
Charges for the service of revenue process	23,200	22,000	45,300	40,500	37,500	45,000	71,982	70,000
Pearl fisheries. {Establishment						7,000	7,000	7,000
{Contingencies						3,000	3,000	3,000
Post Office charges including registries ...						4,000	4,130	4,000
Purchase of periodicals and books						1,200	1,100	1,000
Batta to Yenadies and Yenadi pupils at Sriharicottah	47,800	56,900	42,900	45,100	53,100			
Amindivi coir.. {Establishment						2,500	2,500	2,500
{Contingencies						2,000	1,968	2,000
Sundries						23,000	23,000	23,000
						2,500	8,760	8,500
Total...	2,72,100	2,63,500	1,82,600	1,73,100	1,70,500	1,72,800	2,08,770	2,03,500

34. *Charges for remitting treasure within the district.*—The Collectors' estimate is Rupees 15,840, or nearly the same as the grant for the current year. The estimate will be accepted in round numbers at Rupees 16,000.

35. *Law charges in the Revenue Department.*—The Collectors' estimate under this head is Rupees 6,650, or Rupees 350 less than the grant for the current year. Looking to the actuals of 1874-75, the Board think that the estimate may still be further reduced and fixed at Rupees 6,000.

36. *Service Telegrams.*—The Collectors' estimate is Rupees 4,570, and is supported by the actuals of 1874-75. It will be adopted in round numbers at Rs. 4,500.

37. *Service labels.*—The Collectors estimate the charges at Rupees 58,270, but, considering the actuals of the past year, Rupees 56,000 the amount of the grant for the current year, is sufficient, and this amount will accordingly be provided.

38. *Charges for the Service of Revenue Process.*—The Collectors' estimate under this head amounts to Rs. 71,982, or nearly Rs. 27,000 in excess of the sanctioned grant for the current year and Rupees 34,500 in excess of the actuals of 1874-75. The actuals of past six months amount to Rupees 45,900, and the Collectors' estimate does not therefore appear unreasonable. It will, therefore, be adopted at Rupees 70,000.

39. *Miscellaneous.*—Under this are included the following minor items:—(1), pearl fishery charges, (2) Amindivi Coir, (3) Batta to Yanadies and Yanadi pupils, (4) purchase of periodicals, (5) Post Office charges including registries, (6) sundries. The Collectors' estimate is Rupees 51,458; the amount appears to be fair, and will be accepted in round numbers at Rupees 51,000.

40. The total estimate under Land Revenue, Miscellaneous, as fixed by the Board, is Rupees 2,03,500.

41. The Collectors of Ganjam, Kistna, and Kurnool have provided Rs. 650 under the items noted in the margin. It is not necessary to make any provision in this Budget for the 1st item, and cases under the 2nd item but seldom arise. The amounts will accordingly be struck out.

	Rs.
1. Compensation for lands taken up for public purposes...	500
2. Compensation for lands sold for arrears	150
Total...	650

42. The aggregate of all the items of estimates under Land Revenue, Salaries, and Expenses, amount to Rupees 39,05,600, of which Rupees 7,77,800 are debitable to Law and Justice on account of Magisterial charges, leaving the remainder, Rupees 31,27,800, chargeable to Land Revenue. Adding to the latter the sum of Rupees 2,03,500, the provision made for Miscellaneous charges, the total amount chargeable to Land Revenue for 1876-77 will be Rupees 33,31,300 as shown below:—

	Rs.
Land Revenue, Salaries, and Expenses	39,05,600
Deduct Salaries of the Commissioner and Assistant Commissioner of Nilgiris from which ⅛th is not to be deducted.	16,600
Remainder...	38,89,000
Deduct ⅛th debitable to Law and Justice	7,77,800
Remainder...	31,11,200
Add pay of the Commissioner, &c., already deducted ...	16,600
Total...	31,27,800
Add Miscellaneous charges	2,03,500
Total...	33,31,300

This compares with the past actuals shown below :—

	Rs.	
1870-71	33,55,800	Actuals.
1871-72	33,05,500	Do.
1872-73	32,63,400	Do.
1873-74	32,65,900	Do.
1874-75	32,78,700	Do.
1875-76	32,58,000	Sanctioned Estimate.
1876-77	33,31,300	Board's do.

The increase over actuals of 1874-75 is chiefly under Process Service fees and Temporary establishment.

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

Items.	Actuals.					Sanctioned Grant for 1875-76.	Estimate for 1876-77.	
	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.		Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	22,300	22,800	22,200	22,000	23,000	23,148	25,648	23,148
Cost of manufacture and purchase of liquor ...	2,88,000	1,48,200	3,45,200	2,02,800	2,02,800	2,14,000	2,10,000	2,10,000
Country stationery				2,200	5,400	150	263	150
Registration fees						3,700	1,770	770
Contingencies						2,002	3,275	3,233
Total...	3,10,300	1,71,000	2,67,400	2,27,000	2,31,200	2,43,000	2,40,956	2,37,300

44. Under the head of Establishment the Commissioner of Nilgiris has included Rupees 2,500, being the cost of the Excise establishment payable by the Arrack contractor under the excise system. The amount will be struck out with reference to paragraph 7 of the Board's Proceedings, dated 29th October 1875, No. 3,009.

45. The provision made by the Commissioner of Nilgiris (Rupees 100) and the Collector of Malabar (Rupees 13) for country stationery has also been disallowed, as it has not hitherto been usual to make separate provision under this head on this account. This reduces the total amount of Rupees 263 provided by Collectors to Rupees 150.

46. The Collectors estimate the expenses on account of the payment of Registration fees for Abkári Muchilkas at Rupees 1,770. The allotment for the current year is Rupees 3,700, but this was owing to the resale in this year of the triennial leases of Abkári farms. The Board think that Rupees 770 will probably be found sufficient in 1876-77, and they accordingly reduce the Collectors' allotment to this amount. The Collector of Madras estimates the cost of manufacture and purchase of arrack at Rupees 2,10,000, the grant for the current year for this purpose being Rupees 2,14,000. The decrease is consequent on the decrease* in the price of arrack to be purchased on behalf of Government. The estimate is accepted.

* G.O., dated 24th May 1875, No. 793, Revenue Department.

47. The Board have slightly reduced the allotments made by Collectors under Contingencies.

48. *Sea Customs Establishment.*—The Collectors estimate the charges under the head of Permanent establishment at Rupees 1,54,086, which is Rupees 78 in excess of the sanctioned grant for the current year. The increase occurs in Malabar, but no reason is assigned for it. It will be struck out and the amount sanctioned for the current year, Rupees 1,54,008, will be repeated in this budget. This amount, it will be observed, is the net amount chargeable after deducting the contribution to the Civil Annuity Fund on the salary of the Collector of Sea Customs, Madras.

1870-71	...	1,58,300 Actuals.
1871-72	...	1,35,100 Do.
1872-73	...	1,27,600 Do.
1873-74	...	1,51,800 Do.
1874-75	...	1,53,400 Do.
1875-76	...	1,54,308 Sanctioned Estimate.
1876-77	...*	1,54,836 Collectors' do.
Do.	...	1,54,758 Board's do.

* Includes Temporary Establishment.

49. The Collector of Malabar has provided Rupees 750 under the head of Temporary establishment to meet the cost of Preventive Boat establishment against Rupees 300, being the current year's grant. The amount is stated to be necessarily required to prevent smuggling and will be retained.

Board's Proceedings, dated 11th June 1875, No. 1,582.
Board's Proceedings, dated 22nd July 1875, Miscellaneous No. 6,624.

50. The question of increasing the Sea Customs establishments in the Districts is now under consideration, but it cannot now be determined what the increase in the total cost will be. When the proposals are sanctioned an application will, if necessary, be made for a supplemental grant.

51. *Contingencies.*—Under this head is included the charges for Saderward or country stationery and other miscellaneous items. The Collectors' estimates amount to Rupees 10,820, or Rupees 5,128 in excess of the grant for the current year, but Rupees 5,280 below the actuals of 1874-75. The charges during the last year were apparently high because the extra remuneration paid by merchants to Sea Customs clerks for doing duty out of office hours was brought to account before being disbursed. Considering the actuals of 1874-75 the Board would increase the Collectors' estimate to Rupees 13,000 as shown in the margin.

1870-71	...	5,000 Actuals.
1871-72	...	2,700 Do.
1872-73	...	3,200 Do.
1873-74	...	7,800 Do.
1874-75	...	16,100 Do.
1875-76	...	5,692 Sanctioned Estimate.
1876-77	...	10,820 Collectors' do.
Do.	...	13,042 Board's do.

	Rs.
Country Stationery	1,000
Fees to Clerks doing duty out of office hours	6,500
Miscellaneous	5,500
Total...	13,000

52. The total estimate under Sea Customs as fixed by the Board is Rupees 1,67,758, or Rupees 1,67,800 in round numbers.

1870-71	...	1,63,300 Actuals.
1871-72	...	1,37,800 Do.
1872-73	...	1,30,800 Do.
1873-74	...	1,59,600 Do.
1874-75	...	1,69,500 Do.
1875-76	...	1,60,000 Sanctioned Estimate.
1876-77	...	1,65,656 Collectors' do.
Do.	...	1,67,800 Board's do.

Proceedings of the Madras Government, Revenue Department,
5th January 1876.

		Rs.
1870-71	...	8,900 Actuals.
1871-72	...	10,700 Do.
1872-73	...	12,800 Do.
1873-74	...	13,000 Do.
1874-75	...	13,600 Do.
1875-76	...	13,728 Sanctioned Estimate.
1876-77	...	13,728 Collectors' do.
Do.	...	13,728 Board's do.

		Rs.
1870-71	...	400 Actuals.
1871-72	...	1,800 Do.
1872-73	...	1,500 Do.
1873-74	...	1,900 Do.
1874-75	...	1,400 Do.
1875-76	...	2,272 Sanctioned Estimate.
1876-77	...	1,460 Collectors' do.
Do.	...	1,460 Board's do.

		Rs.
1870-71	...	9,300 Actuals.
1871-72	...	12,000 Do.
1872-73	...	14,300 Do.
1873-74	...	14,900 Do.
1874-75	...	15,000 Do.
1875-76	...	16,000 Sanctioned Estimate.
1876-77	...	15,188 Collectors' do.
Do.	...	15,200 Board's do.

		Rs.
1870-71	...	1,72,600 Actuals.
1871-72	...	1,49,800 Do.
1872-73	...	1,45,100 Do.
1873-74	...	1,74,500 Do.
1874-75	...	1,84,500 Do.
1875-76	...	1,76,000 Sanctioned Estimate.
1876-77	...	1,80,844 Collectors' do.
Do.	...	1,83,000 Board's do.

53. *Land Customs.*—The Collectors have provided Rupees 13,728 on account of establishment. The amount is in accordance with the sanctioned scale and is approved.

54. *Contingencies.*—Under this head the Collectors provide Rupees 1,460, the sanctioned grant for the current year being Rupees 2,272, and the actuals of 1874-75 Rupees 1,400. The estimate of the Collectors is fair and is accepted.

55. The total estimate under Land Customs amounts to Rupees 15,188, or Rupees 15,200 in round numbers.

56. The total estimate under Customs is Rupees 1,83,000.

57. *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 year after year the fixed amount of Rupees 48,600, the remainder of the cost of the full sanctioned staff of Deputy Collectors being entered under Land Revenue. This will be done for 1876-77 also. This provision includes the salary of the Salt Deputy Collector in South Canara where the excise system is proposed to be introduced next year. The Board are of opinion that at least for next year it will not be possible to reduce the establishments in South Canara and Malabar, on account of the introduction of the excise system; no reduction is therefore made. The Accountant-General includes under "Deputy Collectors" the pay of Dr. Ratton on special duty; but as the employment of Dr. Ratton is only temporary, the charge will be included under Temporary establishments.

1870-71	...	45,500 Actuals.
1871-72	...	44,800
1872-73	...	42,900
1873-74	...	51,000 } Include Dr. Ratton's
1874-75	...	50,700 } pay.
1875-76	...	48,600 Sanctioned Estimate.
1876-77	...	48,600 Collectors' do.
Do.	...	48,600 Board's do.

58. *Establishment.*—Under this head are included (1) the establishment of Salt Deputy Collectors, (2) Division and Station establishments, and (3) Temporary

establishments. The Collectors estimate the charges on account of Deputy Collectors' establishments at Rupees 19,060, which is Rupees 840 in excess of the grant for the current year. This excess is the net result of increases of Rupees 840 and 360 respectively, in Malabar and Tanjore, and a decrease of Rupees 360 in South Canara. The increase in Tanjore is for an additional smith sanctioned in G.O., dated 12th August 1875, No. 1,214, Revenue Department. In South Canara the Collector proposes to dispense with the services of the smiths, next year, as they will not be needed, and hence the decrease. In Malabar the Collector has estimated Rupees 1,200 for the salary of establishment of the Salt Deputy Collector, though he has made no provision for the salary of the Deputy Collector himself. The provision will be struck out, as in all probability, a special Deputy Collector for salt will not be necessary in Malabar. If the retention of a Deputy Collector is found necessary, the cost of the establishment may be met from savings. The Collector has provided for the smith under Temporary Establishment, notwithstanding that last year he was ordered to include the charge under this head "Permanent Establishment," to which it will now be transferred. The smith's services may not be required when the excise system is introduced, but the Board have thought proper to provide the entire cost of the existing establishments, as it is probable that the whole amount will be required. The total provision under this head with reference to the above remarks amounts to Rupees 18,220.

59. *Division Establishments.*—The provision made by the Collectors for this item is Rupees 1,72,896 or Rupees 1,896 above the grant for the current year, which is also the cost according to the sanctioned scale. The variations in the estimates are found in the districts noted in the margin. The increase estimated for in Ganjam is in accordance with the sanction granted in G.O., dated 12th January 1875, No. 51. The decrease in Godavery is not explained, and consequently the current year's sanctioned amount will be repeated for this district. The increase in Tinnevelly is in accordance with the Government sanction quoted in the margin. The total cost of the division and station establishments is therefore Rupees 1,73,230, in round numbers, and this amount will accordingly be provided in the Budget.

	Rs.
Ganjam	+ 684
Godavery	— 336
Tinnevelly...	+1,548
	+1,896

G.O., dated 23rd April 1875, No. 643.

60. *Temporary Establishment.*—Provision under this head to the amount of Rupees 2,210 has been made in the districts noted in the margin. The Collector of Chingleput has not stated the purpose for which the temporary establishment is required. In the current year's Budget Rupees 500 have been entered on account of the salary of temporary weighers at the Madras Kotaur, and apparently the sum provided in the present Budget is to meet a similar charge. The amount will be retained. In South Arcot, the Collector has made provision for the temporary establishment necessary for working the new experimental pans at Manambady. In South Canara, a temporary establishment at a cost of Rupees 180 has been sanctioned, to prevent salt being smuggled into the port of Hungarkutta. The Collector expects that next year a stronger establishment will have to be maintained, and has therefore provided Rupees 540. The estimates of the Collectors of South Arcot and South Canara are approved. In Malabar, the amount of Rs. 360 represents the salary of the smith already alluded to in paragraph 58. The amount will be struck out. A provision of Rupees 11,200* will be made on account of Dr. Ratton and his establishment, with reference to the Board's Proceedings, dated 4th November 1875, No. 3,033, in which application was made for the continuance of his services.

	Rs.
Chingleput	500
South Arcot	810
South Canara	540
Malabar	360

G.O., dated 6th March 1875, No. 370, Revenue Department.

	Rs.
* Dr. Ratton's Salary	9,000
Allowance	1,800
Establishment...	400
Total ...	11,200

61. The total charge under Establishment, as revised by the Board, amounts to Rupees 2,04,500 as particularized in the margin, and compare with the past year's actuals as shown below :—

	Rs.
Deputy Collectors' Establishment ..	18,220
Division and Station Establishment.	1,73,230
Temporary Establishment	13,050
Total ...	2,04,500

Years.	Rs.	
1870-71	1,79,300	Actuals.
1871-72	1,78,700	Do.
1872-73	1,79,400	Do.
1873-74	1,85,000	Exclusive of Dr.
1874-75	1,87,300	Ratton's pay.
1875-76	1,89,720	Sanctioned Estimate.
1876-77	1,94,166	Collectors' do.
Do.	2,04,502	Board's do.

Much of the increase in the estimate over the actuals of 1874-75 is merely apparent, as Dr. Ratton's salary (Rupees 1,200) has been exhibited under this head instead of under Deputy Collectors.

	Rs.	
1870-71 ...	7,500	Actuals.
1871-72 ...	8,300	Do.
1872-73 ...	9,000	Do.
1873-74 ...	11,400	Do.
1874-75 ...	12,600	Includes the travelling allowance of Dr. Ratton.
1875-76 ...	11,200	Sanctioned Estimate.
1876-77 ...	13,380	Collectors' Estimate.
	11,180	Board's do.

	Rs.
† Deputy Collectors	8,680
Establishment	2,500
Total ...	11,180

62. *Travelling Allowance.*—The Collectors' estimate under this head inclusive of the travelling allowances of Dr. Ratton amounts to Rupees 15,180. Considering the actuals of 1874-75, the Board are of opinion that Rs. 11,180 particularized in the margin† will be ample. This amount will accordingly be provided.

63. *Purchase and Manufacture of Salt.*—The estimate of the Collectors amounts to Rupees 16,24,058. This amount, however, includes Rs. 5,75,000 and Rupees 2,35,000, respectively, for the purchase and manufacture of salt in the districts of South Canara and Malabar. As the Salt Excise Act is to be introduced into those districts and the supply of salt is to be left entirely to private enterprise, the estimates for those districts will be struck out. Excluding these amounts, the estimate of the East Coast Districts under this head amounts to Rupees 8,14,058 against Rupees 5,77,000 the grant for the current year, and Rupees 4,65,100 the actuals of the past year. The increase in the estimate over the current year's grant is spread over almost all the districts, but is large in the districts noted in the margin. The quantity of salt that will have to be manufactured to leave a stock at the end of next year sufficient for two years' consumption in the more important stations and for eighteen months in the others is 10,293,229 Maunds, being double the quantity made in 1874-75 and costing, according to the estimate of the Collectors, Rupees 9,36,000. It would be impossible at present to manufacture this large quantity in one year, but as strenuous efforts are being made towards completing the stock in all the districts and additional pans have been opened in several places it is expected that unless the weather is singularly unpropitious to the manufacture, a much larger result will be obtained than in 1874-75. In these circumstances and considering that the current year's estimate of Rupees 5,77,000 is likely to be exceeded by about Rupees 1,20,000, the Board are of opinion that the estimate should be fixed at Rupees 7,00,000. This amount will provide for the manufacture of 7,681,000 Maunds, which will be a large outturn for a single year. The subjoined statement shows the details of the estimate for the districts :—

	RS.
1870-71 ...	7,99,900 Actuals.
1871-72 ...	9,98,700 Do.
1872-73 ...	9,04,200 Do.
1873-74 ...	9,52,800 Do.
1874-75 ...	8,30,000 Do.
1875-76 ...	8,72,000 Sanctioned Estimate.
1876-77 ...	16,24,058 Collectors' estimate.
Do. ...	7,00,000 Board's do.

	RS.
Kistna	49,500
Chingleput	60,000
South Arcot...	42,000
Tanjore	32,000

Districts.	Probable Stock on 1st April 1876.	Probable Sales during 1876-77.	Quantity to be manufactured to [illegible]	Cost thereof as estimated by the Collectors.	Quantity manufactured in 1874-75.	Cost, 1874-75.	Collector's Estimate, 1876-77, Quantity.	Cost thereof as estimated by the Collectors.	Board's Estimate for 1876-77.
	MDS.	MDS.	MDS.	RS.	MDS.	RS.	MDS.	RS.	RS.
Ganjam	783,543	812,125	1,246	1,08,000	549,636	53,735	850,000	78,558	60,000
Vizagapatam	246,847	325,000	566	39,000	354,645	19,182	430,000	30,000	30,000
Godavery	317,000	300,000	433	36,000	240,378	20,030	300,000	25,000	25,000
Kistna	303,983	650,000	1,321	91,000	476,325	40,046	1,100,000	75,500	50,000
Nellore	710,842	680,000	989	1,07,000	571,131	47,621	648,000	70,000	60,000
Chingleput	1,876,070	1,640,420	2,782	2,78,000	779,241	65,818	2,400,000	2,40,000	2,10,000
South Arcot	306,204	363,120	601	62,000	126,283	13,256	584,000	60,000	60,000
Tanjore	1,017,514	782,925	1,158	1,08,000	836,942	78,097	1,200,000	1,12,000	1,00,000
Madura	427,790	320,000	372	34,000	413,090	36,597	410,000	38,000	34,000
Tinnevelly	827,012	660,000	812	73,000	754,943	70,376	1,020,000	90,000	71,000
Total...	6,816,845	6,833,590	102,93	9,36,000	5,102,562	4,64,758	8,942,000	8,14,058	7,00,000

	RS.
1870-71 ...	75,400 Actuals.
1871-72 ...	1,00,600 Do.
1872-73 ...	61,700 Do.
1873-74 ...	82,700 Do.
1874-75 ...	63,000 Do.
1875-76 ...	1,01,900 Sanctioned Estimate.
1876-77 ...	1,41,190 Collectors' do.
Do. ...	84,000 Board's do.

64. *Charges for Storing Salt.*—The estimate of the Collectors under this head is Rupees 1,41,190, of which Rupees 8,000 appertaining to the districts of South Canara and Malabar have, for reasons already explained, to be excluded. The estimate of the East Coast Districts therefore amounts to Rupees 1,33,190, the actuals of the year 1874-75 being Rupees 55,700. The charges under this head always depend upon the quantity of salt manufactured, and the Board are of opinion that the estimate may be fixed in the same proportion to the cost of the quantity proposed to be manufactured as the actual charges for storing last year bore to the actual cost of manufacture. Thus calculated the amount comes to Rupees 84,000, and this amount will accordingly be entered in the Budget.

	RS.
1870-71 ...	1,000 Actuals.
1871-72 ...	5,000 Do.
1872-73 ...	... Do.
1873-74 ...	15,100 Do.
1874-75 ...	16,100 Do.
1875-76 ...	4,300 Sanctioned Estimate.
1876-77 ...	2,120 Collectors' Estimate.
Do. ...	2,120 Board's do.

	RS.
Godavery	20
South Arcot	2,100
Total ...	2,120

65. *Freight on Salt imported.*—Provision has been made under this head only in the districts noted in the margin. It is intended to meet the charges for supplying salt to the French Government and for bringing salt from other districts to make up deficiency in stock. The estimate of the Collectors, Rupees 2,120, is accepted.

66. *Purchase and Repair of Salt Weighing-machines.*—Under this head the Collectors' estimate amounts to Rs. 6,375. Considering the actuals of the past years the estimate appears moderate and is fixed at Rupees 6,000, exclusive of the provision of Rupees 200 made for South Canara and Malabar, which will not be required.

	RS.
1870-71	Actuals.
1871-72 ... 7,900	Do.
1872-73 ... 9,500	Do.
1873-74 ... 1,200	Do.
1874-75 ... 11,600	Do.
1875-76 ... 3,000	Sanctioned Estimate.
1876-77 ... 6,375	Collectors' do.
Do. ... 6,000	Board's do.

67. *Office Expenses, &c., and Salt Contingencies.*—The estimate of the Collectors is Rupees 48,571, or Rupees 5,029 less than the actuals of 1874-75. This item is composed as follows :—

(1.) Saderward or country stationery and other office expenses.

(2.) Gathering and destroying spontaneous salt.

(3.) Contingent expenses connected with the manufacture and storage of salt.

The charges as will be seen from the previous year's actuals are very fluctuating, but the Board consider that the Collectors' estimate should be raised to Rupees 52,000 as shown below:—

Items.	Actuals.					Sanctioned Estimate, 1875-76.	Estimate, 1876-77.	
	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.		Collectors'.	Board's.
Gathering Spontaneous Salt	Rs. ...	Rs. ...	Rs. ...	Rs. 9,400	Rs. 11,400	Rs. 14,400	Rs. 19,660	Rs. 12,000
Office Expenses and Miscellaneous.	8,900	14,200	27,400	17,500	14,200	23,180	26,000	16,000
Postage tables	...	...	...	1,500	1,800	...	...	...
Contingencies	55,700	18,700	18,400	30,900	26,700	2,700	2,971	24,000
Total ...	64,600	32,900	45,800	59,300	54,100	40,280	48,571	52,000

68. *Petty Construction and Repairs.*—The charges under this head are subdivided into (1) Petty Construction and Repairs, (2) Petty works in connection with the manufactureing and storing of salt. The estimate of the Collectors amounted to Rupees 3,05,153, being Rupees 85,153 in excess of the grant for the current year and Rupees 86,753 in excess of the actuals of the past year.

	Rs.	
1870-71.....	99,000	Actuals.
1871-72.....	1,67,200	Do.
1872-73.....	1,77,100	Do.
1873-74.....	2,11,900	Do.
1874-75.....	2,18,400	Do.
1875-76.....	2,20,000	Sanctioned Estimate.
1876-77.....	3,05,153	Collectors' do.
Do.	3,00,000	Board's do.

Districts.	Actuals of 1874-75.	Current year's Grant.	Estimate for 1876-77. By Collectors.	Estimate for 1876-77. By Board.
	Rs.	Rs.	Rs.	Rs.
1. Ganjam	13,000	10,900	12,470	12,470
2. Vizagapatam	9,500	16,000	53,924	53,924
3. Godavery	6,300	9,500	10,000	10,000
4. Kistna	1,000	25,700	10,987	10,987
5. Nellore...	19,900	26,500	30,000	30,000
6. Chingleput	76,900	67,000	50,970	50,970
7. South Arcot...	25,700	28,000	77,527	77,527
8. Tanjore	25,800	15,900	34,385	29,232
9. Madura	4,900	5,500	15,255	13,255
10. Tinnevelly	19,600	7,000	5,000	5,000
11. South Canara	5,200	5,000	* 3,635	3,635
12. Malabar	10,600	3,000	3,000	3,000
Total ...	2,18,400	2,20,000	3,05,153	3,00,000

* Exclusive of Rupees 6,000 provided for the repairs of the new salt-pans, but disallowed.

Though the grant for the current year is only Rupees 2,20,000, the actuals are likely to exceed it by Rupees 40,500, *vide* Board's Proceedings, dated 30th August 1875, No. 2,434. The provision made for 1876-77 by the Collectors includes Rupees 79,105† for the extension of salt-pans. Excluding these sums which are extraordinary in their nature, the provision made by the Collectors is only Rupees 2,26,048, which is likely to be fully utilized. The Board accordingly fix the estimate at Rupees 3,00,000. The small allotments proposed for South Canara and Malabar are for the repairs of salt gollas and maintenance of salt roads, and will require to be incurred notwithstanding the introduction of the excise system. Some of the works for which provision has been made in this Budget will probably have to be executed by the Public Works Department, but on receipt from Collectors of detailed lists of works, an application will be made for the transfer of a portion of the grant to the Public Works Budget.

	Rs.	
† Vizagapatam	19,105	
South Arcot	60,000	

	Rs.	
* 1870-71.....	12,72,200	Actuals.
1871-72.....	15,44,100	Do.
1872-73.....	14,29,600	Do.
1873-74.....	15,70,400	Do.
1874-75.....	14,43,300	Do.
1875-76.....	15,00,000	Sanctioned Grant.
1876-77.....	14,08,400	Board's Estimate.

69. The total estimate under Salt as fixed by the Board amounts to Rupees 14,08,400.*

70. *Stamps, Presidency Charges.*—The following table exhibits the proposed estimate under this head, and the estimate fixed by the Board with reference to the actuals of 1874-75.

Items.	Actuals of 1874-75.	Sanctioned Estimate for 1875-76.	Estimate for 1876-77. Collectors'	Estimate for 1876-77. Board's
	Rs.	Rs.	Rs.	Rs.
Superintendent including Deputation Allowance.	13,800	12,400	12,400	12,400
Establishment	14,200	13,320	13,320	13,320
Contingencies	4,000	4,400	4,400	4,100
Official Postage	200	412	412	300
Establishment in Accountant-General's Office..	5,800	6,012	1,668	1,668
Contingencies do. do. ...	300	600	400	412
Total ...	38,300	37,144	32,600	32,200

71. The estimate for the Stamping Establishment in the Accountant-General's Office is smaller than the grant for the current year as the greater portion of the establishment has been reduced with reference to G.O., dated 9th April 1875, No. 567.

72. *District Charges.*—The Collectors' estimate of the district charges as revised by the Board is shown below. The estimate under Discount has been reduced with reference to the actuals of 1874-75:—

Items.	Actuals of 1874-75.	Sanctioned Estimate for 1875-76.	Estimate for 1876-77. Collectors'	Estimate for 1876-77. Board's
		Rs.	Rs.	Rs.
Establishment		4,300	4,416	4,416
Discount		1,13,800	1,13,950	90,000
Contingencies		3,700	3,490	2,984
Total ...		1,21,800	1,21,856	97,400

		Rs.	
1870-71	...	1,67,400	Actuals.
1871-72	...	1,58,000	Do.
1872-73	...	2,06,600	Do.
1873-74	...	1,43,300	Do.
1874-75	...	1,35,100	Do.
1875-76	...	1,59,000	Sanctioned Estimate.
1876-77	...	1,42,466	Collectors' do.
1876-77	...	1,29,600	Board's do.

		Rs.
1870-71	...	2,67,500
1871-72	...	2,59,900
1872-73	...	2,31,400
1873-74	...	2,41,300
1874-75	...	2,33,900
1875-76	...	2,40,000 Sanctioned Estimate.
1876-77	...	2,48,400 Board's do.

the remainder, Rupees 2,40,924, or Rupees 2,41,000 in round numbers, will be adopted as the estimate of the charges on account of Establishment. Under the head of Contingent Charges Rupees 7,400 will be entered with reference to the actuals of the past year. As the full cost of the establishment has been provided, it is unnecessary to estimate for deputation allowance, as any charges that may be incurred on account of deputation allowance can be met from savings under Salaries. The total estimate under Administration will thus be Rupees 2,48,400 in round numbers.

75. *Minor Departments.*—The current year's provision will be repeated under this head as follows:—

	Rs.
For the Nellore Cattle Exhibition...	6,000
For the Agricultural Exhibition at Sydapet ...	15,000
Total...	21,000

73. The total estimate under Stamps as fixed by the Board amounts to Rupees 1,29,600.

74. *Administration.*—Under this head is provided the cost of the Board of Revenue. The full cost of the establishment inclusive of the Trade Establishment sanctioned in G.O., dated 9th October 1875, No. 1,479, comes to Rupees 2,47,608. Deducting from this amount four per cent. on the salaries of the Members and Secretaries, being the contribution to the Civil Annuity Fund,

	Actuals of Charges for Remittance of Treasure beyond the District.
	Rs.
* 1870-71	19,000
1871-72	11,600
1872-73	17,000
1873-74	26,700
1874-75	23,600

	Actuals of Freight and Landing Charges.
	Rs.
* 1870-71	2,600
1871-72	2,500
1872-73	2,100
1873-74	1,500
1874-75	1,100

* These figures have been taken from progress report.

† 1. Travelling Allowance to Officers attending Examinations.
2. Rewards for Proficiency in Oriental Languages.
3. Loss by Exchange.
4. Discount on Supply Bills.
5. Famine Charges, &c.

76. *Miscellaneous—Remittance of Treasure beyond the District.*—The provision made by Collectors under this head is Rupees 25,100. The estimate is fair, and is accepted at Rs. 25,000 in round numbers. The only other item under this head for which it has been usual to make an estimate by the Board is the freight for Landing Charges. For this the current year's estimate, *i.e.*, Rupees 2,500, will be repeated. There are several other items under this head, such as those noted in the margin,† for which estimate is made by the Accountant-General.

77. The subjoined statement shows in one view the estimates of the Collectors under the several major heads discussed in the foregoing paragraphs compared with past actuals and the revision therein effected by the Board. The total estimate as fixed by the Board, exclusive of the amount deducted on account of the Civil Annuity Fund, is Rupees 53,600 more than the actuals of 1874-75 :—

Items.	Actuals. 1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	Sanctioned Estimate for 1875-76.	Estimate for 1876-77. Collector's.	Estimate for 1876-77. Board's.	Difference between Columns 6 and 9.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds and Drawbacks	2,13,100	1,61,200	2,06,400	1,86,600	2,12,100	1,96,000	1,65,913	2,14,000	+ 1,900
Land Revenue	33,55,800	33,05,500	32,63,400	32,65,000	32,78,700	32,58,000	34,09,335	33,31,300	+ 52,600
Excise on Spirits and Drugs ...	3,10,300	1,71,000	2,67,400	2,27,000	2,31,200	2,43,000	2,40,956	2,37,300	+ 6,100
Customs	1,72,600	1,49,800	1,45,100	1,74,500	1,81,500	1,76,000	1,80,844	1,83,000	+ 1,500
Stamps	12,72,260	15,44,100	14,20,600	15,70,400	14,43,600	15,00,000	28,89,614	14,08,400	— 34,900
Administration (Board of Revenue)	1,67,400	1,58,000	2,06,600	1,43,300	1,35,100	1,59,000	1,42,166	1,29,600	— 5,500
Minor Department (Agricultural Exhibition)	2,67,500	2,59,900	2,31,400	2,41,300	2,33,900	2,40,000	...	2,48,400	+ 14,500
Miscellaneous Charges for remitting Treasure beyond the District	5,000	5,500	5,600	15,200	3,400	21,000	6,050	21,000	+ 17,600
Freight and Landing Charges...	19,000	11,600	17,000	26,700	23,600	27,000	25,100	25,000	+ 1,400
	2,600	2,500	2,100	1,500	1,100	2,500	2,500	2,500	+ 1,400
Total ...	57,55,500	57,63,100	57,74,600	58,52,400	57,46,900	58,22,500	65,62,778	58,00,500	+ 53,600

The figures given under Actuals are exclusive of items since transferred to Provincial, and therefore slightly differ from those quoted in the last year's report, which included those items.

78. *Law and Justice.*—The estimate made by Collectors under this head is on account of processes issued by them for purposes other than the collection of arrears of land revenue under G.O., dated 1st August 1873, No. 120. All Collectors have not made the required provision. The cost of the establishment sanctioned up to date amounts to Rupees 3,924. This amount will have to be provided in the Accountant-General's estimate. The Board have omitted to notice this item under receipts. There is no information on the subject; but, as the establishments are framed on such a scale that the receipts will cover the charges, the same amount may be entered under both the heads.

79. The cost of the Police guards required for the Revenue Department for 1876-77 is estimated by the Inspector-General of Police at Rupees 3,72,677. A separate statement showing the details of the estimate accompanies these proceedings.

(A true Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 26. ORDER THEREON, 5th January 1876, No. 12.

General.

WITH these Proceedings the Board of Revenue submit their Budget-estimate of charges for 1876-77, and the amount estimated by them under each head is shown in the subjoined table in comparison with the grant for 1875-76 :—

Items.	Actuals for 1874-75.	Grant for 1875-76.	Proposed Estimate for 1876-77.	Difference.
	RS.	RS.	RS.	RS.
Refunds and Drawbacks	2,12,100	1,96,000	2,14,000	+ 18,000
Land-revenue	32,78,700	32,58,000	33,31,300	+ 73,000
Excise on Spirits and Drugs	2,31,200	2,43,000	2,37,300	— 5,700
Customs	1,84,500	1,76,000	1,83,000	+ 7,000
Salt	14,43,300	15,00,000	14,08,400	— 91,600
Stamps	1,35,100	1,59,000	1,29,600	— 29,400
Administration (Board of Revenue)	2,33,900	2,40,000	2,48,400	+ 8,400
Minor Department (Agricultural Exhibition) ...	3,400	21,000	21,000	...
Miscellaneous charges for remitting treasure beyond the district	23,600	27,000	25,000	— 2,000
Freight and landing charges	1,100	2,500	2,500	...
Total ...	57,46,900	58,22,500	58,00,500	— 22,000

2. *Refunds and Drawbacks.*—The Board's estimate under this head amounts to Rupees 2,14,000.* The item is of an essentially uncertain nature, and, looking to the actuals of the past five years,† the amount proposed seems to be adequate.

* Board's Proceedings, paragraphs 3 to 11.

† Actuals, 1870-71 ... ... RS. 2,13,7[illegible]0
„ 1871-72 ... ... 1,61,[illegible]0
„ 1872-73 ... ... 2,05,[illegible]0
„ 1873-74 ... ... 1,88,[illegible]0
„ 1874-75 ... ... 2,12,1[illegible]0
Estimate 1875-76 ... ... 1,96,0[illegible]0
„ 1876-77 ... ... 2,[illegible]

3. *Land-revenue.*—The various component items under this head have been carefully calculated, and it seems necessary only to notice such as call for remark.

4. *Assistant Collectors.*—For Assistant Collectors, the Board have adopted the grant for the current year, *i.e.*, Rupees 2,96,000, inclusive of house-rent, which, with probable savings from absence on leave, would cover the salaries of the eight Assistants recently appointed as intimated in the Secretary of State's despatch,* dated 19th August 1875, No. 13.

Paragraph 14.

* In G.O., dated 20th September 1875, No. 1,166, Public Department.

5. *Taluq Establishment.*—To the Board's estimate for taluq establishment have to be added Rupees 6,720 on account of the increased rate of salary (from Rupees 50 to Rupees 70) which the Government of India have sanctioned in their letter,† dated 30th November 1875, No. 2,692, for the twenty-eight Deputy Tahsildars and Sub-Magistrates of the lowest grade. The total provision under this head will, therefore, be Rupees 14,66,720. When the contemplated‡ increase to the salaries of Revenue Inspectors and the improvement of Tahsildars' establishments generally is sanctioned, application for a supplemental grant may be made as proposed by the Board.

† G. O., dated 10th December 1875, No 1,790, Revenue Department.

‡ Paragraph 17.

6. *Temporary Establishment.*—Under the head of Temporary Establishment the Board have provided, in addition to the usual items, Rupees 2,856‖ on account of the allowance for medical comforts to the Head Assistant Collector's and Tahsildar's establishments at Cumbum in the Kurnool District, recently sanctioned,¶ in consideration of the exceptionally unhealthy climate of the locality. Orders have been issued for the early selection of a more healthy station for these officers; but in view of possible contingencies, it seems advisable to provide this allowance in the out-going Budget. The Board have made also an increased** provision, *i.e.*, Rs. 3,500, against a grant of Rs. 1,624 for the current year for arranging old records. Applications for establishments for this purpose are frequently received from Collectors, and difficulty is experienced from want of Budget provision. The Board have further provided†† Rs. 2,000 for the establishment required by the Collector of Madras for the preparation of Irrigation Registers and for the identification of Survey numbers, of which the boundary marks have disappeared. The estimated charges for temporary establishment amount, in the aggregate, to Rs. 31,000 against actuals, amounting to Rs. 22,600, for the last year, and a grant of Rs. 25,100 for the current year.

‖ Paragraph 27.

¶ G.O., 2nd October 1875, No. 1,453.

** Paragraph 21.

†† Paragraph 20.

7. *Miscellaneous, Service of Revenue Processes.*—The only item under the head "Miscellaneous" which requires notice is service of Revenue Processes, for which the Board have made an increased provision‡‡ of Rs. 70,000, with reference to the actuals of the past six months of the current year. The service of processes ordinarily by village officers, free of charge, seemed to encourage default, and

‡‡ Paragraph 38.

	RS.
Actuals of 1874-75	37,500
Estimate for 1875-76	45,000
Actuals of the past six months of 1875-76	45,900

it was found necessary, therefore, to revert to the previous practice of employing Batta Peons or paid process servers in all cases of default. The charge under this head has thus recently increased, but it is covered by fees levied from the defaulters on this account, which constitute a corresponding item on the receipt side of the Budget.

8. The total of estimated charges under the major head "Land-revenue" amount to Rs. 41,15,820 as shown in the subjoined table, being Rs. 64,420 over the actuals of 1874-75 and Rs. 90,420 over the sanctioned estimate for 1875-76. The increase over the actuals of 1874-75 consists chiefly in the items enumerated in paragraphs 4 to 7. The bulk of the increase over the current year's estimate is divided between two items, *i.e.*, salaries of covenanted officers other than Assistant Collectors, and the charges under the head Miscellaneous. For the item first mentioned, the grant for the current year is too low as shown by the actuals of the past five years:—

	Actuals of 1874-75.	Estimate for 1875-76.	Estimate for 1876-77.
	Rs.	Rs.	Rs.
1. Salaries of covenanted officers, other than Assistant Collectors, inclusive of house-rent and deputation allowance	8,95,100	8,47,400	8,97,000
2. Salaries of Assistant Collectors... ...	2,45,800	2,96,000	2,96,000
3. Uncovenanted Deputy Collectors ...	2,14,000	1,80,600	1,80,600
4. Establishments of covenanted officers and Deputy Collectors	6,81,700	6,87,000	6,88,000
5. Taluq Establishments	14,56,500	14,68,200	14,66,720
6. Temporary Establishment	22,600	25,100	31,000
7. Medical charges...	40,500	38,700	36,000
8. Fixed and extra tent allowance of covenanted officers and travelling allowance of Deputy Collectors	1,46,200	1,50,600	1,50,000
9. Batta to Establishments	78,600	71,000	76,000
10. Other minor items and contingencies ...	99,900	88,000	91,000
	38,80,900	38,52,600	39,12,320
* Charges under the head Miscellaneous ...	1,70,500	1,72,800	2,03,500
Total...	40,51,400	40,25,400	41,15,820

* Charges under the head Miscellaneous

	Rs.
Remittance of treasure In the District	16,000
Law charges in the Revenue Department	6,000
Service Telegrams	4,500
Service Postage	56,000
Revenue Processes	70,000
Pearl fisheries	10,000
Post-office charges, including registries	4,000
Periodicals and Books	1,000
Batta to Vacalies at Scottish	2,500
Amindivi Coir	25,000
Sundries	8,500
Total ...	2,03,500

	Rs.	Rs.
Moiety of the salaries of the Commissioner and Assistant Commissioner of the Nilgiris, which alone is included in the Revenue Budget; the other moiety being included in the Judicial Budget as appertaining to Judicial Administration	16,60	
Charges under the head Miscellaneous	2,03,	

total amount of Rs. 41,15,820, 44, being one-fifth of the usive of the two items noted are debitable to "Law and constituting the proportion terial Administration, and *i.e.*, Rs. 33,36,676 to ."

9. *Excise on Spirits and Drugs*

Paragraphs 43 to 47.

Actuals for 1874-75...	2
Grant for 1875-76	
Estimate for 1876-77	

* Paragraph 46.

ombo and country Arrack system of direct manage- nt in the town of constitutes the bulk of the charges this head. For this item, the Col- s estimate adopted* by the Board is 10,000 against a sanctioned pro- ecrease being due to the lower rate country Arrack.

vision of Rs 2,14,000 for the curr of contract price for the supply of

10. *Sea Customs.*—The esti

Paragraphs 48 to 52.

ead calls for no particular remarks. unts to Rs. 1,67,800 against 00, the actuals of 1874-75, and .

Rs. 1,60,000, the sanctioned estim

11. *Land Customs.*—The e Rs 15,200) likewise calls for no remark; it conforms to the act s slightly below the estimate for the current year.

12. *Salt.*—The only items u equire special notice are the Salt and Petty Construction airs. In the calculation† of the probable expenditure under t Board have excluded the two western coast districts of Mala a, in which the excise system is about to be introduced in su resent monopoly. The Board's estimate for the provision of districts, made up of the two component items of manufactur s. 7,84,000 against a grant of Rs. 6,74,300 for the current year iting to Rs. 5,20,800 for the past year. Strenuous efforts are bein the stock of salt, which is every where more or less low, and ne pened for this purpose in several places. Considering, moreover, t year the sanctioned estimate is likely to be largely exceeded, the the Board for the ensuing year does not seem to be larger than is ired.

† Paragraphs 63 and 64.

13. For Petty Construction a oard have provided‡ Rs. 3,00,000, sum, excluding the extraordinary Rs. 79,105 for the extension of closely to the actuals of 1874-75 year (Rs. 2,20,000). The works ng of the salt-pans as well as for salt-pans in Vizagapatam and Sout (Rs. 2,18,400) as well as the gra under this head are essential for the the fuller development of the trade.

‡ Paragraph 68.

…ent, Revenue Department,
…876.

14. The Board's estima… uty Collectors is limited to the fixed grant of Rs. 48,600 which alone is usually provided Paragraphs 57 an… or the Salt Department. The actual expenditure varies accordin… the Deputy Collectors as they are posted from time to time to the … rtment, and when it exceeds the fixed grant, the excess is debi… The Board consider that at least for next year it will not be … establishments in Malabar and South Canara on account of t… ing superseded by the excise system, and they have according… der this head.

15. Under the … shment the Board have provided …00 on account of Dr. Ratton Paragrap… …on special duty and his establish- Letter to the Government of … December 1875, No. 1,810. …plication has been made to the …t of India for permission to re- …ficer's services for another year.

16. The total estimate of … Salt Department amounts to Rs. 14,08,400 thus :—

	…als, …-75.	Estimate.	
		1875-76.	1876-77.
	Rs.	Rs.	Rs.
1. Deputy Collectors …	…2,150	48,600	48,600
2. Establishment, permanent	…7,250	1,98,720	2,04,500
3. Travelling allowance to I batta to Establishment	…1,200	11,200	11,180
4. Provision of Salt … …	…3,000	9,73,900	7,84,000
5. Petty Construction and R…	…8,400	2,20,000	3,00,000
6. Gathering and destroyin…	…1,400	14,400	12,000
7. Office expenses and Misce…	…4,200	2,700	16,000
8. Other minor Items and Co…	…5,700	30,480	32,120
	…3,300	15,00,000	14,08,400

Actuals of 1874-75 …
Estimate for 1875-76 …
„ for 1876-77 …

to a reduction of the stamping …

Stamps.—In the estimate of …cy charges there is a decrease of …s. 5,000 below the sanctioned …for the current year, due chiefly …Accountant-General's Office. In …charges there is a decrease of …s. 24,000, owing chiefly to a …rovision, with reference to the …f 1874-75 for discount* on the …amps. The variations in other …for no particular remark. In …gate, the estimate under this …ounts to Rs. 1,29,600 against …nd a grant of Rs. 1,59,000 for

Actuals of 1874-75 … … …
Estimate for 1875-76 … … …
„ 1876-77 … … …

* Actuals of 1874-75 … … …
Estimate for 1875-76 … … …
„ 1876-77 … … …

actuals amounting to Rs. 1,3… 1875-76.

…the cost of the Board of Reve… …e estimate for the ensuing year, …the additional establishment* …ntertained for the compilation …Returns, is Rs. 2,48,400, against …s. 2,48,000 for 1875-76.

G.O., 9th October …

actuals of Rs. 2,33,000

19. The heads "M…

Paragraphs 75 …

Show and of the Agricu… vided Rs. 6,000 and 15,… which are within the cog… sure beyond the district" a… have provided Rs. 25,000 and for …

20. With the addition to th… graph 5, the aggregate esti… of Revenue, less the portion … It is accordingly passed.

21. The cost of police … to the estimate furnished b… Rs. 3,72,677, for which prov…

22. The Government, in t… purposes of the Budget, the actu… should be used. But the Accountan… actuals in requisite detail, and the … the Collectors to the Board do … result being that in the case of several ite… which, from their importance, require to be … estimates with past actuals is impracti… n the course of the year upon the basi… as furnishing the latest available d…

…Miscellaneous" (general) call for …cular notice. Under the former …e cost of the Nellore Cattle …, for which the Board have pro… …nly item under the latter head …venue are "Remittance of trea… …ges, the former the Board …00.

…establishments referred to in para… …ges under the control of the Board …d Ju…ce, comes to Rs. 58,05,876.

…the Revenue Department, according …eneral to the Board of Revenue, is … the Judicial Department.

…ear's Budget, directed that, for the …Accountant-General's books …veral instances do not furnish …ogress reports submitted by …untant-General's totals; the …xhibited in the Budget, and …ticed, the comparison of the …the regular estimate framed …of past months is of impor… …lation of the probable receipts …y to the regular estimate …d have not alluded to … for the future, the …n with the Account… …ted to the Collectors, … their future Progress …ounts in his books in the same …

W. HUDLESTON,
Chief Secretary.

JANUARY.
Nos. 25

Revenue Budget of Charges.—Estimate submitted by the Board of Revenue for 1876-77 reviewed and forwarded to the Accountant-General.

No. 3,290.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th December 1875.

THE Budget of receipts for 1876-77 has already been laid before Government, and the Board now proceed to submit the Budget of charges for that year.

2. In passing orders on the Budget of the current year, the Government directed that for the purposes of the Budget, the actuals of the past years taken from the Accountant-General's books should be used, and not those entered in the Progress Reports furnished by the Collectors to the Board. This order has rendered a slight deviation from the form hitherto adopted for the explanation of the estimates fixed under the several heads necessary, inasmuch as the Accountant-General's books do not give some of the heads of expenditure in exactly the same detail as those entered in the Budget. In such cases the Board will fix the estimate for the heads given in the Accountant-General's accounts with reference to the actuals of past years and other circumstances, and then apportion this estimate under the several minor items given in the Budget statement.

3. *Refunds—Land Revenue.*—The estimate of the Collectors under this head amounts to Rupees 32,950, or Rupees 4,050 less than the current year's sanctioned estimate and Rupees 2,250 less than the actuals of the past year. The estimate appears to be low, and will be raised to Rupees 36,000.

		Rs.	
1870-71	...	80,400	Actuals.
1871-72	...	30,900	Do.
1872-73	...	70,600	Do.
1873-74	...	33,500	Do.
1874-75	...	35,200	Do.
1875-76	...	37,000	Sanctioned Estimate.
1876-77	...	32,950	Collectors' do.
1876-77	...	36,000	Board's do.

4. *Excise on Spirits and Drugs.*—The Collectors' estimate is Rupees 1,833. In 1874-75 the refunds amounted to Rupees 31,200, but of this Rupees 30,325 appertained to the district of North Arcot, and were due to special causes.* The Board will fix the estimate for the year 1876-77 at Rupees 2,000.

		Rs.	
1870-71	...	100	Actuals.
1871-72	...	300	Do.
1872-73	...	4,800	Do.
1873-74	...	5,900	Do.
1874-75	...	31,200	Do.
1875-76	...	1,200	Sanctioned Estimate.
1876-77	...	1,833	Collectors' do.
1876-77	...	2,000	Board's do.

* G.O., dated 1st May 1874, No. 527.
,, 5th June ,, ,, 34.
Board's Proceedings, dated 3rd December 1874, No. 3,506.

5. *Customs.*—Under this head the Collectors' estimate amounts to Rupees 7,300. This with reference to the actuals of the past two years will be reduced to Rupees 5,000.

		Rs.	
1870-71	...	17,300	Actuals.
1871-72	...	8,900	Do.
1872-73	...	2,900	Do.
1873-74	...	4,600	Do.
1874-75	...	4,600	Do.
1875-76	...	6,800	Sanctioned Estimate.
1876-77	...	7,300	Collectors' do.
1876-77	...	5,000	Board's do.

6. *Stamps.*—The Collectors estimate the amount required under this head at Rupees 82,630. With reference to the actuals of 1874-75, the Board think that the estimate ought to be raised to Rupees 86,000.

		Rs.	
1870-71	...	72,900	Actuals.
1871-72	...	69,600	Do.
1872-73	...	88,900	Do.
1873-74	...	78,700	Do.
1874-75	...	86,200	Do.
1875-76	...	80,000	Sanctioned Estimate.
1876-77	...	82,630	Collectors' do.
1876-77	...	86,000	Board's do.

	Rs.	
1870-71 ...	5,300	Actuals.
1871-72 ...	3,900	Do.
1872-73 ...	...	...
1873-74 ...	35,500	Do.
1874-75 ...	3,900	Do.
1875-76 ...	...	Sanctioned Estimate.
1876-77 ...	100	Collectors' do.
1876-77 ...	4,000	Board's do.

7. *Salt.*—It has not been usual to make any provision for refunds under salt, but the figures in the margin show there have been refunds almost every year under this head. The Board, therefore, have thought it advisable to estimate Rupees 4,000 under this head.

	Rs.
Land Revenue	36,000
Excise on Spirits, &c	2,000
Customs	5,000
Stamps...	86,000
Salt	4,000
	1,33,000
Reserve...	35,000
Total ...	1,68,000

8. The total estimate under refunds, as revised by the Board, amounts to Rupees 1,33,000. Adding to this Rupees 35,000 on account of the reserve to meet extraordinary charges, the total provision will be Rupees 1,68,000.

	Rs.	
1870-71 ...	37,100	Actuals.
1871-72 ...	47,600	Do.
1872-73 ...	39,200	Do.
1873-74 ...	28,400	Do.
1874-75 ...	51,000	Do.
1875-76 ...	41,000	Sanctioned Estimate.
1876-77 ...	41,100	Collectors' do.
1876-77 ...	46,000	Board's do.

9. *Drawbacks.*—The estimate of the Collectors amount to Rs. 41,100. The actuals of the past five years vary very considerably, and therefore do not afford any very safe guide. Rs. 46,000 the Board think will probably suffice, and this amount will accordingly be entered in the Budget.

10. The total estimate for 1876-77 under refunds and drawbacks will be Rupees 2,14,000.

11. *Land Revenue.*—The charges under this head are usually divided into (1) salaries and expenses, and (2) miscellaneous.

12. *Salaries and expenses of Collectors, Sub-Collectors and Head Assistant Collectors, including house-rent.*—The estimates of Collectors under this head, including deputation allowance, amount to Rupees 9,37,964, or Rupees 42,864 in excess of the actuals of 1874-75. The Collectors have generally entered the cost of the full sanctioned scale without taking the probable savings into account. Looking to the actuals of 1874-75, the Board consider that the estimate may be reduced to Rupees 8,97,000 (exclusive of the amount deducted on account of the Civil Annuity Fund) as shown below :—

Items.	Actuals.				Sanctioned Estimate for 1875-76 †	Estimate for 1876-77.	
	1871-72. *	1872-73. *	1873-74. *	1874-75. †		Collectors'. †	Board's. †
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors' salary	4,87,300	4,85,800	4,75,600	4,92,700	5,84,600	4,80,913	4,91,000
Sub-Collectors' salary	1,97,900	2,16,600	2,30,400	2,11,164	1,61,600	2,10,040	2,12,000
Head Assistant Collectors' salary	1,69,200	1,57,200	1,75,800	1,67,100	1,00,800	1,39,312	1,08,800
House-rent	...	...	...	6,800	6,400	7,740	7,100
Moiety of salary of Commissioner and Assistant Commissioner, Nilgiris	16,400	17,800	15,600	17,400	15,900	15,920	16,600
Deputation allowance...	...	...	...	...	1,79,700	84,020	...
Total ...	8,70,800	8,77,400	8,84,900	8,95,100	8,47,400	9,37,964	8,97,000

* Inclusive of the contribution to Civil Annuity Fund.

† Exclusive of the contributions to Civil Annuity Fund.

13. Deputation allowance has hitherto been estimated separately, but it has now been included in the above estimates, as the Accountant-General's accounts and the Budget submitted by him do not show the item separately.

14. *Assistant Collectors' salary including house-rent.*—The estimate of Collectors under this head amounts to Rupees 2,93,401, or nearly the same as the sanctioned grant for the current year. The estimate cannot now be fixed with precision, as it is not known how many passed and unpassed Assistants will be employed in 1876-77. The current year's estimate seems a fair one, and will be adopted for the next year also. The actual number now employed, besides those on leave, is as shown in the margin.* The cost amounts to Rupees 2,76,780; and the provision proposed will suffice to meet also the cost of the five Assistants who have still to arrive, and are not included in the numbers above given.

	Rs.	
1871-72 ...	3,02,900	Actuals.
1872-73 ...	3,01,700	Do.
1873-74 ...	2,81,100	Do.
1874-75.		
Salary ...	2,29,600	Do.
House-rent...	16,200	Do.
	2,45,800	Do.
1875-76.		
Salary ...	2,76,000	Sanctioned Estimate.
House-rent...	20,000	Do.
	2,96,000	
1876-77.		
Salary ...	2,73,782	Collectors' Estimate.
House-rent...	19,619	
	2,93,401	
1876-77.		
Salary ...	2,76,000	
House-rent...	20,000	Board's Estimate.
	2,96,000	

* 35 1st class.
9 2nd do.
44

15. *Deputy Collector's Salaries.*—Under this head the Collectors have provided Rupees 2,07,600, but the cost of the sanctioned scale is only Rupees 1,80,600.* The additional Deputy Collector allotted to Kurnool in G. O., dated 16th December 1874, No. 1,572, has been disallowed† by the Government of India, and the services of the temporary Deputy Collectors employed on special duty will be dispensed with at the end of 1875-76. If an additional Deputy Collector is allowed (G. O., 13th November 1875, No. 1,639) the cost can probably be met from savings. Under these circumstances, there is no reason for fixing the estimate in excess of the sanctioned scale, and the current year's estimate will accordingly be repeated.

	Rs.	
1870-71 ...	1,82,000	Actuals.
1871-72 ...	1,81,900	Do.
1872-73 ...	1,96,100	Do.
1873-74 ...	2,07,300	Do.
1874-75 ...	2,14,000	Do.
1875-76 ...	1,80,600	Sanctioned Estimate.
1876-77 ...	2,07,600	Collectors' do.
1876-77 ...	1,80,600	Board's do.

	Rs.
* Full sanctioned scale of Deputy Collectors	2,29,200
Deduct portion debitable to salt...	48,600
Remainder debitable to Land Revenue...	1,80,600

† G. O., 28th May 1875, No. 842.

16. *Huzur Establishment.*—The provision made by the Collectors under this head is Rupees 6,90,840, or Rupees 3,012 in excess of the sanctioned scale (Rupees 6,87,828). The excess provision is partly due to the erroneous transfer of certain items from the taluq to Huzur Establishment, and *vice versâ*,

	Rs.	
1870-71 ...	6,83,600	Actuals.
1871-72 ...	6,85,500	Do.
1872-73 ...	6,87,400	Do.
1873-74 ...	6,85,200	Do.
1874-75 ...	6,81,700	Do.
1875-76 ...	6,87,000	Sanctioned Estimate.
1876-77 ...	6,90,840	Collectors' do.
1876-77 ...	6,88,000	Board's do.

and some errors of calculation in some districts. The amount according to the sanctioned scale which is generally nearly expended will be adopted as the estimate for 1876-77 at Rupees 6,88,000 in round numbers.

17. *Taluq Establishment.*—The Collectors' estimates amount to Rs. 14,68,828, or Rupees 1,400 less than the sanctioned scale Rupees (14,70,228). The difference is partly due as already explained to erroneous transfers from Huzur to Taluq Establishments. Considering the actuals of past years, the Board think it will suffice to provide Rs. 14,60,000 for 1876-77. The Board have not provided for the increase recommended in the salaries of Sub-Magistrates and Revenue Inspectors, or for the increase which the Board are about to recommend for the Taluq Establishments. When the proposals are finally sanctioned by the Government of India an application for a supplemental grant will be submitted.

		Rs.	
1870-71	...	14,38,000	Actuals.
1871-72	...	14,46,100	Do.
1872-73	...	14,56,400	Do.
1873-74	...	14,52,300	Do.
1874-75	...	14,56,500	Do.
1875-76	...	14,68,200	Sanctioned Estimate.
1876-77	...	14,68,828	Collectors' do.
1876-77	...	14,60,000	Board's do.

18. *Temporary Establishments.*—Under this head provision has been made for (1) Petty Establishment for surveying unassessed waste lands, (2) Establishment for arranging records, (3) Zillahdars or extra Revenue Inspectors in the Chingleput and North Arcot Districts, (4) Escheat Establishment, (5) Establishment for Assistant Collectors, (6) Sub-Magistrate's Gumastah at Ramandroog.

19. (1) *Petty Establishment for Surveying Unassessed Waste Lands.*—This establishment is now employed in the districts noted in the margin. The amounts estimated by the Collectors are the same as the grants for the current year, and are accepted.

	Rs.
Godavery	684
Kistna	1,380
	2,064

20. In Madras the Collector has entered Rupees 2,000 under the head of Temporary Establishment for preparing irrigation registers and for identifying certain survey numbers which are entered in the accounts as "unknown localities." The establishments have not yet been sanctioned, but the amount will be retained as the provision will probably be required next year.

G. O., 21st June 1875, No. 937.
Board's Proceedings, 17th September 1875, No. 2,602.

21. (2) *Establishment for arranging records.*—The Collectors of Chingleput and Tinnevelly have made provision (Rupees 1,346) for this establishment, and the Collector of Trichinopoly states that he requires the services of a temporary Assistant Record-keeper, but has made no provision in the Budget on that account. Other Collectors have not made any provision at all. Applications for establishments for arranging records are frequently made, and considerable inconvenience is experienced for want of adequate provision under this head. The Board will, therefore, provide a lump sum of Rupees 3,500 for all the districts including Chingleput, Tinnevelly, and Trichinopoly. The provision for the current year is Rupees 1,624.

22. (3) *Zillahdars or Extra Revenue Inspectors in Chingleput and North Arcot.*—The Collectors have estimated the cost as in the current year at Rupees 2,304 and Rupees 96 respectively. The revision of the village establishment in the Chingleput District being now in progress, a portion of the provision made may not be required next year, but it is now difficult to determine the amount likely to be saved, especially as it is doubtful whether even after the revision of village establishment the services of Zillahdars can be dispensed with before the revision of the establishment of Revenue Inspectors is finally sanctioned. The amounts entered by the Collectors will therefore be retained.

23. (4) *Escheat Establishment.*—The Collector of Malabar has provided Rupees 2,880 for this establishment which is the amount sanctioned by Government for the current year (*vide* G. O., dated 27th April 1875, No. 659). It is doubtful whether the establishment sanctioned for the current year will be required for the next year, or any part of it. The Board consider a provision of Rupees 2,000 will be sufficient.

24. (5) *Establishment for Assistant Collectors.*—Collectors have not provided uniformly for this establishment. Provision will be made as in the current year for one passed Assistant in each district, except Madras and Nilgiris. The estimate under this head will be Rupees 16,000, as in the last Budget.

25. The Collector of Tanjore has made provision for the establishment of the Special Deputy Collector for acquiring lands for the railway extension in that district; but, as the services of this officer will under G. O., dated 16th December 1874, No. 1,572, soon be dispensed with, there is no need to provide for the establishment. If it is found necessary to retain the establishment for any portion of 1876-77, the cost can be met from savings.

26. (6) *Additional Gumastah to the Sub-Magistrate at Ramandroog.*—The Collector of Bellary has made provision for the temporary Gumastah sanctioned in G. O., dated 16th June 1875, No. 1,269. The amount will be retained.

27. The Government have in their Proceedings, dated 21st October 1875, No. 1,453, sanctioned temporarily additional allowances to the Head Assistants and Taluq Establishment at Cumbum in Kurnool on account of the unhealthiness of the locality. The Board have provided Rupees 2,856 to meet this charge.

		Rs.	
1870-71	...	18,800	Actuals.
1871-72	...	15,500	Do.
1872-73	...	14,800	Do.
1873-74	...	21,100	Do.
1874-75	...	22,600	Do.
1875-76	...	25,100	Sanctioned Estimate.
1876-77	...	27,546	Collectors' do.
1876-77	...	31,000	Board's do.

28. The total estimate under Temporary Establishments, as passed by the Board, will be Rupees 31,000.

	Rs.	
1870-71 ...	36,700	Actuals.
1871-72 ...	34,700	Do.
1872-73 ...	33,400	Do.
1873-74 ...	35,800	Do.
1874-75 ...	40,500	Do.
1875-76 ...	38,700	Sanctioned Estimate.
1876-77 ...	44,280	Collectors' do.
1876-77 ...	36,000	Board's do.

29. *Medical Charges.*—The estimate of the Collectors under this head amounts to Rupees 44,280, while the Surgeon-General, Indian Medical Department, estimates at Rupees 48,000 as shown in the margin;* but under G.O., dated 1st October 1875, No. 1,928, the total provision to be made under Land Revenue is only Rupees 40,000. Deducting from this amount Rupees 4,000† which appertains to the Settlement and Survey Departments, the amount to be entered in the present Budget is Rupees 36,000.

* Medical Establishment, &c., of the	Rs.
Survey and Settlement Departments.	5,010
Amount to be provided in this Budget.	42,990
Total ...	48,000

† The charges as estimated by the	Rs.
Surgeon-General, Indian Medical Department	5,010
Allowing for a proportionate reduction made in the Government Order, about	4,000

30. *Travelling and Tentage Allowance of Officers.*—This head consists of (1) the fixed tentage of Collectors, Sub-Collectors, Head Assistant Collectors, and Assistant Collectors; (2) the extra tentage of the above-mentioned officers and of Deputy Collectors, &c. The subjoined statement shows the estimate under this head. Correct actuals are not available for each item separately, but the estimate has been fixed with reference to the approximate actuals available for each item, the current year's grant and the Collector's proposals:—

	Actuals.					Sanctioned Estimate for 1875-76.	Estimate for 1876-77.	
	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.		By Collectors.	By Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fixed tentage—								
Collectors						20,000	20,900	21,000
Sub-Collectors ...						16,000	16,700	16,800
Head Assistant Collectors						6,600	8,606	8,200
Assistant Collectors						24,000	23,022	20,000
Extra tentage of the above officers and travelling allowance of Deputy Collectors	1,39,800	1,37,900	1,39,400	1,40,400	1,46,200	76,000	80,840	84,000
Travelling allowance of officers						8,000	7,730	
Total ...	1,39,800	1,37,900	1,39,400	1,40,400	1,46,200	1,50,600	1,57,798	1,50,000

31. *Travelling Allowance of Establishments.*—The Collectors' estimate under this head is Rupees 5,100 in excess of the sanctioned grant for the current year and 2,500 below the actuals of 1874-75. The Board are of opinion with reference to the increasing actuals that the estimate is fair, and accept it at Rupees 76,000 in round numbers.

	Rs.	
1870-71 ...	48,700	Actuals.
1871-72 ...	60,100	Do.
1872-73 ...	64,200	Do.
1873-74 ...	70,200	Do.
1874-75 ...	78,600	Do.
1875-76 ...	71,000	Sanctioned Estimate.
1876-77 ...	76,100	Collectors' do.
1876-77 ...	76,000	Board's do.

32. *Office Expenses and Miscellaneous.*—The estimate of the Collectors under this head amounts to Rupees 92,227, or Rupees 7,673 below the actuals of 1874-75, but Rupees 4,227 in excess of the grant for the current year. This head is composed of the following items:—

(1.) Saderward or country stationery, Huzur and Taluq.
(2.) Hire for conveying records.
(3.) Charges for binding books.
(4.) Purchase and repair of office furniture.
(5.) Peons' belts and badges.
(6.) Contingencies.

The actuals under each of the above heads are not given in the Accountant-General's accounts; and those given in the Progress Reports and in the Board's Office do not correspond with the totals obtained from the Accountant-General's books, owing to various adjustments which take place in his office. On the whole, the Collectors' estimate for 1876-77 appears fair, approximating closely to a mean between the actuals of 1874-75 and 1873-74. The estimate is accepted in round numbers at Rupees 91,000.

Items.	Actuals.					Sanctioned Estimate for 1875-76.	Estimate for 1876-77.	
	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.		Collector's.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country stationery or saderward, Huzur and Taluq ...						32,000	33,650	33,000
Hire for conveying records ...						16,000	16,650	16,000
Charges for binding books ...	69,800	63,000	75,800	84,300	99,900	2,000	2,450	2,500
Purchase and repair of office furniture ...						17,000	15,920	16,000
Peons' belts and badges ...						7,000	6,787	7,000
Contingencies						14,000	16,770	16,500
Total ...	69,800	63,000	75,800	84,300	99,900	88,000	93,227	91,000

33. *Land Revenue, Miscellaneous.*—The several items under this head are noticed below:—

	Actuals.					Sanctioned Estimate for 1875-76.	Estimate for 1876-77.	
	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.		Collectors.	Boards.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges for remitting treasure within the district	14,400	13,800	14,500	15,300	15,200	16,000	15,840	16,000
Law charges in the Revenue Department.	4,600	2,200	4,400	10,300	5,000	7,000	6,650	6,000
Service telegrams	1,100	2,500	5,100	3,600	4,300	3,600	4,570	4,500
Service postage labels ...	1,82,000	1,66,900	72,400	58,300	55,400	56,000	58,270	56,000
Charges for the service of revenue process ...	23,200	22,000	43,300	40,500	37,500	45,000	71,982	70,000
Pearl fisheries. {Establishment ...						7,000	7,000	7,000
{Contingencies ...						3,000	3,000	3,000
Post Office charges including registries ...						4,000	4,180	4,000
Purchase of periodicals and books ...						1,200	1,100	1,000
Batta to Yenadies and Yenadi pupils at Sribaricottah ...	47,800	56,900	42,900	45,100	53,100	2,500	2,500	2,500
Amindivi co {Establishment ...						2,000	1,968	2,000
{Contingencies ...						23,000	23,000	23,000
Sundries						2,500	8,760	8,500
Total ...	2,72,100	2,63,500	1,88,600	1,73,100	1,70,500	1,72,800	2,08,370	2,03,500

34. *Charges for remitting treasure within the district.*—The Collectors' estimate is Rupees 15,840, or nearly the same as the grant for the current year. The estimate will be accepted in round numbers at Rupees 16,000.

35. *Law charges in the Revenue Department.*—The Collectors' estimate under this head is Rupees 6,650, or Rupees 350 less than the grant for the current year. Looking to the actuals of 1874-75, the Board think that the estimate may still be further reduced and fixed at Rupees 6,000.

36. *Service Telegrams.*—The Collectors' estimate is Rupees 4,570, and is supported by the actuals of 1874-75. It will be adopted in round numbers at Rs. 4,500.

37. *Service labels.*—The Collectors estimate the charges at Rupees 58,270, but, considering the actuals of the past year, Rupees 56,000 the amount of the grant for the current year, is sufficient, and this amount will accordingly be provided.

38. *Charges for the Service of Revenue Process.*—The Collectors' estimate under this head amounts to Rs. 71,982, or nearly Rs. 27,000 in excess of the sanctioned grant for the current year and Rupees 34,600 in excess of the actuals of 1874-75. The actuals of past six months amount to Rupees 45,900, and the Collectors' estimate does not therefore appear unreasonable. It will, therefore, be adopted at Rupees 70,000.

39. *Miscellaneous.*—Under this are included the following minor items:—(1), pearl fishery charges, (2) Amindivi Coir, (3) Batta to Yanadies and Yanadi pupils, (4) purchase of periodicals, (5) Post Office charges including registries, (6) sundries. The Collectors' estimate is Rupees 51,458; the amount appears to be fair, and will be accepted in round numbers at Rupees 51,000.

40. The total estimate under Land Revenue, Miscellaneous, as fixed by the Board, is Rupees 2,03,500.

41. The Collectors of Ganjam, Kistna, and Kurnool have provided Rs. 650 under the items noted in the margin. It is not necessary to make any provision in this Budget for the 1st item, and cases under the 2nd item but seldom arise. The amounts will accordingly be struck out.

	Rs.
1. Compensation for lands taken up for public purposes	500
2. Compensation for lands sold for arrears	150
Total...	650

42. The aggregate of all the items of estimates under Land Revenue, Salaries, and Expenses, amount to Rupees 39,05,600, of which Rupees 7,77,800 are debitable to Law and Justice on account of Magisterial charges, leaving the remainder, Rupees 31,27,800, chargeable to Land Revenue. Adding to the latter the sum of Rupees 2,03,500, the provision made for Miscellaneous charges, the total amount chargeable to Land Revenue for 1876-77 will be Rupees 33,31,300 as shown below:—

	Rs.
Land Revenue, Salaries, and Expenses	39,05,600
Deduct Salaries of the Commissioner and Assistant Commissioner of Nilgiris from which ¼th is not to be deducted.	16,600
Remainder...	38,89,000
Deduct ¼th debitable to Law and Justice	7,77,800
Remainder...	31,11,200
Add pay of the Commissioner, &c., already deducted ...	16,600
Total...	31,27,800
Add Miscellaneous charges	2,03,500
Total...	33,31,300

This compares with the past actuals shown below :—

	Rs.	
1870-71	33,55,800	Actuals.
1871-72	33,05,500	Do.
1872-73	32,63,400	Do.
1873-74	32,65,900	Do.
1874-75	32,78,700	Do.
1875-76	32,58,000	Sanctioned Estimate.
1876-77	33,31,300	Board's do.

The increase over actuals of 1874-75 is chiefly under Process Service fees and Temporary establishment.

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

Items.	Actuals.					Sanctioned Grant for 1875-76.	Estimate for 1876-77.	
	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.		Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	22,300	22,800	22,200	22,000	23,000	23,148	25,648	23,148
Cost of manufacture and purchase of liquor ...	2,88,000	1,48,200	2,45,200	2,02,800 2,200	2,02,800 5,400	2,14,000 150	2,10,000 263	2,10,000 150
Country stationery						3,700	1,770	770
Registration fees						2,002	3,375	3,232
Contingencies								
Total...	3,10,300	1,71,000	2,67,400	2,27,000	2,31,200	2,43,000	2,40,956	2,37,300

44. Under the head of Establishment the Commissioner of Nilgiris has included Rupees 2,500, being the cost of the Excise establishment payable by the Arrack contractor under the excise system. The amount will be struck out with reference to paragraph 7 of the Board's Proceedings, dated 29th October 1875, No. 3,009.

45. The provision made by the Commissioner of Nilgiris (Rupees 100) and the Collector of Malabar (Rupees 13) for country stationery has also been disallowed, as it has not hitherto been usual to make separate provision under this head on this account. This reduces the total amount of Rupees 263 provided by Collectors to Rupees 150.

46. The Collectors estimate the expenses on account of the payment of Registration fees for Abkári Muchilkas at Rupees 1,770. The allotment for the current year is Rupees 3,700, but this was owing to the resale in this year of the triennial leases of Abkári farms. The Board think that Rupees 770 will probably be found sufficient in 1876-77, and they accordingly reduce the Collectors' allotment to this amount. The Collector of Madras estimates the cost of manufacture and purchase of arrack at Rupees 2,10,000, the grant for the current year for this purpose being Rupees 2,14,000. The decrease is consequent on the decrease* in the price of arrack to be purchased on behalf of Government. The estimate is accepted.

* G.O., dated 24th May 1875, No. 793, Revenue Department.

47. The Board have slightly reduced the allotments made by Collectors under Contingencies.

48. *Sea Customs Establishment.*—The Collectors estimate the charges under the head of Permanent establishment at Rupees 1,54,086, which is Rupees 78 in excess of the sanctioned grant for the current year. The increase occurs in Malabar, but no reason is assigned for it. It will be struck out and the amount sanctioned for the current year, Rupees 1,54,008, will be repeated in this budget. This amount, it will be observed, is the net amount chargeable after deducting the contribution to the Civil Annuity Fund on the salary of the Collector of Sea Customs, Madras.

1870-71	...	1,58,300	Actuals.
1871-72	...	1,35,100	Do.
1872-73	...	1,27,600	Do.
1873-74	...	1,51,800	Do.
1874-75	...	1,53,400	Do.
1875-76	...	1,54,308	Sanctioned Estimate.
1876-77	...*	1,54,836	Collectors' do.
Do.	...	1,54,758	Board's do.

* Includes Temporary Establishment.

49. The Collector of Malabar has provided Rupees 750 under the head of Temporary establishment to meet the cost of Preventive Boat establishment against Rupees 300, being the current year's grant. The amount is stated to be necessarily required to prevent smuggling and will be retained.

Board's Proceedings, dated 11th June 1875, No. 1,582.
Board's Proceedings, dated 22nd July 1875, Miscellaneous No. 6,624.

50. The question of increasing the Sea Customs establishments in the Districts is now under consideration, but it cannot now be determined what the increase in the total cost will be. When the proposals are sanctioned an application will, if necessary, be made for a supplemental grant.

51. *Contingencies.*—Under this head is included the charges for Saderward or country stationery and other miscellaneous items. The Collectors' estimates amount to Rupees 10,820, or Rupees 5,128 in excess of the grant for the current year, but Rupees 5,280 below the actuals of 1874-75. The charges during the last year were apparently high because the extra remuneration paid by merchants to Sea Customs clerks for doing duty out of office hours was brought to account before being disbursed. Considering the actuals of 1874-75 the Board would increase the Collectors' estimate to Rupees 13,000 as shown in the margin.

1870-71	...	5,000	Actuals.
1871-72	...	2,700	Do.
1872-73	...	3,200	Do.
1873-74	...	7,800	Do.
1874-75	...	16,100	Do.
1875-76	...	5,692	Sanctioned Estimate.
1876-77	...	10,820	Collectors' do.
Do.	...	13,042	Board's do.

	Rs.
Country Stationery	1,000
Fees to Clerks doing duty out of office hours	6,500
Miscellaneous	5,500
Total...	13,000

52. The total estimate under Sea Customs as fixed by the Board is Rupees 1,67,758, or Rupees 1,67,800 in round numbers.

1870-71	...	1,63,300	Actuals.
1871-72	...	1,37,800	Do.
1872-73	...	1,30,800	Do.
1873-74	...	1,59,600	Do.
1874-75	...	1,69,500	Do.
1875-76	...	1,60,000	Sanctioned Estimate.
1876-77	...	1,65,656	Collectors' do.
Do.	...	1,67,800	Board's do.

1870-71	...	8,900	Actuals.
1871-72	...	10,700	Do.
1872-73	...	12,800	Do.
1873-74	...	13,000	Do.
1874-75	...	13,600	Do.
1875-76	...	13,728	Sanctioned Estimate.
1876-77	...	13,728	Collectors' do.
Do.	...	13,728	Board's do.

53. *Land Customs.*—The Collectors have provided Rupees 13,728 on account of establishment. The amount is in accordance with the sanctioned scale and is approved.

1870-71	...	400	Actuals.
1871-72	...	1,300	Do.
1872-73	...	1,500	Do.
1873-74	...	1,900	Do.
1874-75	...	1,400	Do.
1875-76	...	2,272	Sanctioned Estimate.
1876-77	...	1,460	Collectors' do.
Do.	...	1,460	Board's do.

54. *Contingencies.*—Under this head the Collectors provide Rupees 1,460, the sanctioned grant for the current year being Rupees 2,272, and the actuals of 1874-75 Rupees 1,400. The estimate of the Collectors is fair and is accepted.

1870-71	...	9,300	Actuals.
1871-72	...	12,000	Do.
1872-73	...	14,300	Do.
1873-74	...	14,900	Do.
1874-75	...	15,000	Do.
1875-76	...	16,000	Sanctioned Estimate.
1876-77	...	15,188	Collectors' do.
Do.	...	15,200	Board's do.

55. The total estimate under Land Customs amounts to Rupees 15,188, or Rupees 15,200 in round numbers.

1870-71	...	1,72,600	Actuals.
1871-72	...	1,49,800	Do.
1872-73	...	1,45,100	Do.
1873-74	...	1,74,500	Do.
1874-75	...	1,84,500	Do.
1875-76	...	1,76,000	Sanctioned Estimate.
1876-77	...	1,80,844	Collectors' do.
Do.	...	1,83,000	Board's do.

56. The total estimate under Customs is Rupees 1,83,000.

57. *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 year after year the fixed amount of Rupees 48,600, the remainder of the cost of the full sanctioned staff of Deputy Collectors being entered under Land Revenue. This will be done for 1876-77 also. This provision includes the salary of the Salt Deputy Collector in South Canara where the excise system is proposed to be introduced next year. The Board are of opinion that at least for next year it will not be possible to reduce the establishments in South Canara and Malabar, on account of the introduction of the excise system; no reduction is therefore made. The Accountant-General includes under "Deputy Collectors" the pay of Dr. Ratton on special duty; but as the employment of Dr. Ratton is only temporary, the charge will be included under Temporary establishments.

1870-71	...	45,500	Actuals.
1871-72	...	41,800	
1872-73	...	42,900	
1873-74	...	51,000	Include Dr. Ratton's pay.
1874-75	...	50,700	
1875-76	...	48,600	Sanctioned Estimate.
1876-77	...	48,600	Collectors' do.
Do.	...	48,600	Board's do.

58. *Establishment.*—Under this head are included (1) the establishment of Salt Deputy Collectors, (2) Division and Station establishments, and (3) Temporary

establishments. The Collectors estimate the charges on account of Deputy Collectors' establishments at Rupees 19,060, which is Rupees 840 in excess of the grant for the current year. This excess is the net result of increases of Rupees 840 and 360 respectively, in Malabar and Tanjore, and a decrease of Rupees 360 in South Canara. The increase in Tanjore is for an additional smith sanctioned in G.O., dated 12th August 1875, No. 1,214, Revenue Department. In South Canara the Collector proposes to dispense with the services of the smiths, next year, as they will not be needed, and hence the decrease. In Malabar the Collector has estimated Rupees 1,200 for the salary of establishment of the Salt Deputy Collector, though he has made no provision for the salary of the Deputy Collector himself. The provision will be struck out, as in all probability, a special Deputy Collector for salt will not be necessary in Malabar. If the retention of a Deputy Collector is found necessary, the cost of the establishment may be met from savings. The Collector has provided for the smith under Temporary Establishment, notwithstanding that last year he was ordered to include the charge under this head "Permanent Establishment," to which it will now be transferred. The smith's services may not be required when the excise system is introduced, but the Board have thought proper to provide the entire cost of the existing establishments, as it is probable that the whole amount will be required. The total provision under this head with reference to the above remarks amounts to Rupees 18,220.

59. *Division Establishments.*—The provision made by the Collectors for this item is Rupees 1,72,896 or Rupees 1,896 above the grant for the current year, which is also the cost according to the sanctioned scale. The variations in the estimates are found in the districts noted in the margin. The increase estimated for in Ganjam is in accordance with the sanction granted in G.O., dated 12th January 1875, No. 51. The decrease in Godavery is not explained, and consequently the current year's sanctioned amount will be repeated for this district. The increase in Tinnevelly is in accordance with the Government sanction quoted in the margin. The total cost of the division and station establishments is therefore Rupees 1,73,230, in round numbers, and this amount will accordingly be provided in the Budget.

	Rs.
Ganjam	+ 684
Godavery	— 336
Tinnevelly	+1,548
	+1,896

G.O., dated 23rd April 1875, No. 643.

60. *Temporary Establishment.*—Provision under this head to the amount of Rupees 2,210 has been made in the districts noted in the margin. The Collector of Chingleput has not stated the purpose for which the temporary establishment is required. In the current year's Budget Rupees 500 have been entered on account of the salary of temporary weighers at the Madras Kotaur, and apparently the sum provided in the present Budget is to meet a similar charge. The amount will be retained. In South Arcot, the Collector has made provision for the temporary establishment necessary for working the new experimental pans at Manambady. In South Canara, a temporary establishment at a cost of Rupees 180 has been sanctioned, to prevent salt being smuggled into the port of Hungarkutta.

	Rs.
Chingleput	500
South Arcot	810
South Canara	540
Malabar	360

G.O., dated 6th March 1875, No. 370, Revenue Department.

The Collector expects that next year a stronger establishment will have to be maintained, and has therefore provided Rupees 540. The estimates of the Collectors of South Arcot and South Canara are approved. In Malabar, the amount of Rs. 360 represents the salary of the smith already alluded to in paragraph 58. The amount will be struck out. A provision of Rupees 11,200* will be made on account of Dr. Ratton and his establishment, with reference to the Board's Proceedings, dated 4th November 1875, No. 3,033, in which application was made for the continuance of his services.

	Rs.
* Dr. Ratton's Salary	9,000
Allowance	1,800
Establishment	400
Total ...	11,200

61. The total charge under Establishment, as revised by the Board, amounts to Rupees 2,04,500 as particularized in the margin, and compare with the past year's actuals as shown below :—

	Rs.
Deputy Collectors' Establishment ..	18,220
Division and Station Establishment.	1,73,230
Temporary Establishment	13,050
Total ...	2,04,500

Years.	Rs.	
1870-71	1,79,300	Actuals.
1871-72	1,78,700	Do.
1872-73	1,79,400	Do.
1873-74	1,85,000	Exclusive of Dr.
1874-75	1,87,300	Ratton's pay.
1875-76	1,89,720	Sanctioned Estimate.
1876-77	1,94,166	Collectors' do.
Do.	2,04,502	Board's do.

Much of the increase in the estimate over the actuals of 1874-75 is merely apparent, as Dr. Ratton's salary (Rupees 11,200) has been exhibited under this head instead of under Deputy Collectors.

	Rs.	
1870-71 ...	7,500	Actuals.
1871-72 ...	8,300	Do.
1872-73 ...	9,000	Do.
1873-74 ...	11,400	Do.
1874-75 ...	12,600	Includes the travelling allowance of Dr. Ratton.
1875-76 ...	11,200	Sanctioned Estimate.
1876-77 ...	13,380	Collectors' Estimate.
	11,180	Board's do.

	Rs.
† Deputy Collectors	8,680
Establishment	2,500
Total ...	11,180

62. *Travelling Allowance.*—The Collectors' estimate under this head inclusive of the travelling allowances of Dr. Ratton amounts to Rupees 15,180. Considering the actuals of 1874-75, the Board are of opinion that Rs. 11,180 particularized in the margin† will be ample. This amount will accordingly be provided.

63. *Purchase and Manufacture of Salt.*—The estimate of the Collectors amounts to Rupees 16,24,058. This amount, however, includes Rs. 5,75,000 and Rupees 2,35,000, respectively, for the purchase and manufacture of salt in the districts of South Canara and Malabar. As the Salt Excise Act is to be introduced into those districts and the supply of salt is to be left entirely to private enterprise, the estimates for those districts will be struck out. Excluding these amounts, the estimate of the East Coast Districts under this head amounts to Rupees 8,14,058 against Rupees 5,77,000 the grant for the current year, and Rupees 4,65,100 the actuals of the past year. The increase in the estimate over the current year's grant is spread over almost all the districts, but is large in the districts noted in the margin. The quantity of salt that will have to be manufactured to leave a stock at the end of next year sufficient for two years' consumption in the more important stations and for eighteen months in the others is 10,293,229 Maunds, being double the quantity made in 1874-75 and costing, according to the estimate of the Collectors, Rupees 9,36,000. It would be impossible at present to manufacture this large quantity in one year, but as strenuous efforts are being made towards completing the stock in all the districts and additional pans have been opened in several places it is expected that unless the weather is singularly unpropitious to the manufacture, a much larger result will be obtained than in 1874-75. In these circumstances and considering that the current year's estimate of Rupees 5,77,000 is likely to be exceeded by about Rupees 1,20,000, the Board are of opinion that the estimate should be fixed at Rupees 7,00,000. This amount will provide for the manufacture of 7,681,000 Maunds, which will be a large outturn for a single year. The subjoined statement shows the details of the estimate for the districts :—

	Rs.	
1870-71 ...	7,99,900	Actuals.
1871-72 ...	9,98,700	Do.
1872-73 ...	9,04,200	Do.
1873-74 ...	9,52,800	Do.
1874-75 ...	8,30,000	Do.
1875-76 ...	8,72,000	Sanctioned Estimate
1876 77 ...	16,24,058	Collectors' Estimate.
Do. ...	7,00,000	Board's do.

	Rs.
Kistna	49,500
Chingleput	60,000
South Arcot...	42,000
Tanjore	32,000

Districts.	Probable Stock on 1st April 1876.	Probable Sales during 1876-77.	Quantity to be manufactured to leave sufficient Stock.	Cost thereof as estimated by the Collectors.	Quantity manufactured in 1874-75.	Cost, 1874-75.	Collector's Estimate, 1876-77, Quantity.	Cost thereof as estimated by the Collectors.	Board's Estimate for 1876-77.
	Mds.	Mds.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.
Ganjam ...	783,543	812,125	1,246,769	1,08,000	649,636	53,785	850,000	75,555	60,000
Vizagapatam ...	246,887	323,000	566,000	39,000	264,645	19,163	450,000	30,000	30,000
Godavery ...	317,000	300,000	433,000	36,000	240,378	20,030	300,000	25,000	25,000
Kistna ...	308,983	650,000	1,321,017	91,000	476,323	40,046	1,100,000	75,500	50,000
Nellore ...	710,842	680,000	989,158	1,07,000	571,131	47,621	648,000	70,000	60,000
Chingleput ...	1,878,070	1,644,420	2,782,491	2,78,000	779,241	85,818	2,400,000	2,40,000	2,10,000
South Arcot ...	306,204	363,120	601,596	62,000	126,333	13,256	584,000	60,000	60,000
Tanjore ...	1,017,514	782,945	1,158,000	1,08,000	836,942	78,097	1,200,000	1,12,000	1,00,000
Madura ...	427,790	320,000	372,210	34,000	413,090	36 597	410,000	38,000	34,000
Tinnevelly ...	827,012	660,000	822,988	73,000	754,943	70,876	1,000,000	90,000	71,000
Total ...	6,816,845	65,33,590	102,93,229	9,36,000	5,102,562	4,64,758	8,942,000	8,14,058	7,00,000

64. *Charges for Storing Salt.*—The estimate of the Collectors under this head is Rupees 1,41,190, of which Rupees 8,000 appertaining to the districts of South Canara and Malabar have, for reasons already explained, to be excluded. The estimate of the East Coast Districts therefore amounts to Rupees 1,33,190, the actuals of the year 1874-75 being Rupees 55,700. The charges under this head always depend upon the quantity of salt manufactured, and the Board are of opinion that the estimate may be fixed in the same proportion to the cost of the quantity proposed to be manufactured as the actual charges for storing last year bore to the actual cost of manufacture. Thus calculated the amount comes to Rupees 84,000, and this amount will accordingly be entered in the Budget.

	Rs.	
1870-71 ...	75,400	Actuals.
1871-72 ...	1,00,600	Do.
1872-73 ...	61,700	Do.
1873-74 ...	82,700	Do.
1874-75 ...	63,000	Do.
1875-76 ...	1,01,900	Sanctioned Estimate.
1876-77 ...	1,41,190	Collectors' do.
Do. ...	84,000	Board's do.

65. *Freight on Salt imported.*—Provision has been made under this head only in the districts noted in the margin. It is intended to meet the charges for supplying salt to the French Government and for bringing salt from other districts to make up deficiency in stock. The estimate of the Collectors, Rupees 2,120, is accepted.

	Rs.	
1870-71 ...	1,000	Actuals.
1871-72 ...	5,000	Do.
1872-73 ...	...	Do.
1873-74 ...	15,100	Do.
1874-75 ...	16,100	Do.
1875-76 ...	4,300	Sanctioned Estimate.
1876-77 ...	2,120	Collectors' Estimate.
Do. ...	2,120	Board's do.

	Rs.
Godavery	20
South Arcot	2,100
Total ...	2,120

66. *Purchase and Repair of Salt Weighing-machines.*—Under this head the Collectors' estimate amounts to Rs. 6,375. Considering the actuals of the past years the estimate appears moderate and is fixed at Rupees 6,000, exclusive of the provision of Rupees 200 made for South Canara and Malabar, which will not be required.

	Rs.	
1870-71 ...	...	Actuals.
1871-72 ...	7,900	Do.
1872-73 ...	9,500	Do.
1873-74 ...	1,200	Do.
1874-75 ...	11,600	Do.
1875-76 ...	3,000	Sanctioned Estimate.
1876-77 ...	6,375	Collectors' do.
Do. ...	6,000	Board's do.

67. *Office Expenses, &c., and Salt Contingencies.*—The estimate of the Collectors is Rupees 48,571, or Rupees 5,029 less than the actuals of 1874-75. This item is composed as follows :—

(1.) Saderward or country stationery and other office expenses.

(2.) Gathering and destroying spontaneous salt.

(3.) Contingent expenses connected with the manufacture and storage of salt.

The charges as will be seen from the previous year's actuals are very fluctuating, but the Board consider that the Collectors' estimate should be raised to Rupees 52,000 as shown below :—

Items.	Actuals.					Sanctioned Estimate, 1875-76.	Estimate, 1876-77.	
	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.		Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gathering Spontaneous Salt	...	...	...	9,400	11,400	14,400	19,600	12,000
Office Expenses and Miscellaneous.....	8,900	14,200	27,400	17,500	14,200	23,180	26,000	16,000
Postage tables	...	...	...	1,500	1,800	...	...	...
Contingencies	55,700	18,700	18,400	30,900	26,700	2,700	2,971	724,000
Total ...	64,600	32,900	45,800	59,300	54,3600	40,280	48,571	52,000

68. *Petty Construction and Repairs.*—The charges under this head are subdivided into (1) Petty Construction and Repairs, (2) Petty works in connection with the manufactureing and storing of salt. The estimate of the Collectors amounted to Rupees 3,05,153, being Rupees 85,153 in excess of the grant for the current year and Rupees 86,753 in excess of the actuals of the past year.

	Rs.	
1870-71.....	99,000	Actuals.
1871-72.....	1,67,200	Do.
1872-73.....	1,77,100	Do.
1873-74.....	2,11,900	Do.
1874-75.....	2,18,400	Do.
1875-76.....	2,20,000	Sanctioned Estimate.
1876-77.....	3,05,153	Collectors' do.
Do.	3,00,000	Board's do.

Districts.	Actuals of 1874-75.	Current year's Grant.	Estimate for 1876-77.	
			By Collectors.	By Board.
	Rs.	Rs.	Rs.	Rs.
1. Ganjam	13,000	10,900	12,470	12,470
2. Vizagapatam	9,500	16,000	53,924	53,924
3. Godavery	6,300	9,500	10,000	10,000
4. Kistna	1,000	25,700	10,987	10,987
5. Nellore...	19,900	26,500	30,000	30,000
6. Chingleput	76,900	67,000	50,970	50,970
7. South Arcot...	25,700	28,000	77,527	77,527
8. Tanjore	25,800	15,900	34,385	29,232
9. Madura	4,900	5,500	13,255	13,255
10. Tinnevelly	19,600	7,000	5,000	5,000
11. South Canara	5,200	5,000	* 3,635	3,635
12. Malabar	10,600	3,000	3,000	3,000
Total ...	2,18,400	2,20,000	3,05,153	3,00,000

* Exclusive of Rupees 6,000 provided for the repairs of the new salt-pans, but disallowed.

Though the grant for the current year is only Rupees 2,20,000, the actuals are likely to exceed it by Rupees 40,500, *vide* Board's Proceedings, dated 30th August 1875, No. 2,434. The provision made for 1876-77 by the Collectors includes Rupees 79,105† for the extension of salt-pans. Excluding these sums which are extraordinary in their nature, the provision made by the Collectors is only Rupees 2,26,048, which is likely to be fully utilized. The Board accordingly fix the estimate at Rupees 3,00,000. The small allotments proposed for South Canara and Malabar are for the repairs of salt gollas and maintenance of salt roads, and will require to be incurred notwithstanding the introduction of the excise system. Some of the works for which provision has been made in this Budget will probably have to be executed by the Public Works Department, but on receipt from Collectors of detailed lists of works, an application will be made for the transfer of a portion of the grant to the Public Works Budget.

	Rs.	
† Vizagapatam	19,105.	
South Arcot	60,000.	

69. The total estimate under Salt as fixed by the Board amounts to Rupees 14,08,400.

	Rs.	
* 1870-71.....	12,72,200	Actuals.
1871-72.....	15,44,100	Do.
1872-73.....	14,29,600	Do.
1873-74.....	15,70,400	Do.
1874-75.....	14,43,300	Do.
1875-76.....	15,00,000	Sanctioned Grant.
1876-77.....	14,08,400	Board's Estimate.

70. *Stamps, Presidency Charges.*—The following table exhibits the proposed estimate under this head, and the estimate fixed by the Board with reference to the actuals of 1874-75.

Items.	Actuals of 1874-75.	Sanctioned Estimate for 1875-76.	Estimate for 1876-77.	
			Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.
Superintendent including Deputation Allowance.	13,800	12,400	12,400	12,400
Establishment	14,200	13,320	13,320	13,320
Contingencies	4,000	4,400	4,400	4,100
Official Postage	200	412	412	300
Establishment in Accountant-General's Office...	5,800	6,012	1,668	1,868
Contingencies do. do. ...	300	600	400	412
Total ...	38,300	37,144	32,600	32,200

71. The estimate for the Stamping Establishment in the Accountant-General's Office is smaller than the grant for the current year as the greater portion of the establishment has been reduced with reference to G.O., dated 9th April 1875, No. 567.

72. *District Charges.*—The Collectors' estimate of the district charges as revised by the Board is shown below. The estimate under Discount has been reduced with reference to the actuals of 1874-75 :—

Items.	Actuals of 1874-75.	Sanctioned Estimate for 1875-76.	Estimate for 1876-77.	
			Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.
Establishment	4,300	4,416	4,416	4,416
Discount	89,800	1,13,950	1,02,490	90,000
Contingencies	2,700	3,490	2,960	2,984
Total ...	96,800	1,21,856	1,09,866	97,400

	Rs.	
1870-71 ...	1,67,400	Actuals.
1871-72 ...	1,58,000	Do.
1872-73 ...	2,06,600	Do.
1873-74 ...	1,43,300	Do.
1874-75 ...	1,35,100	Do.
1875-76 ...	1,59,000	Sanctioned Estimate.
1876-77 ...	1,42,466	Collectors' do.
1876-77 ...	1,29,600	Board's do.

	Rs.	
1870-71 ...	2,67,500	
1871-72 ...	2,59,900	
1872-73 ...	2,31,400	
1873-74 ...	2,41,300	
1874-75 ...	2,33,900	
1875-76 ...	2,40,000	Sanctioned Estimate.
1876-77 ...	2,48,400	Board's do.

73. The total estimate under Stamps as fixed by the Board amounts to Rupees 1,29,600.

74. *Administration.*—Under this head is provided the cost of the Board of Revenue. The full cost of the establishment inclusive of the Trade Establishment sanctioned in G.O., dated 9th October 1875, No. 1,479, comes to Rupees 2,47,608. Deducting from this amount four per cent. on the salaries of the Members and Secretaries, being the contribution to the Civil Annuity Fund, the remainder, Rupees 2,40,924, or Rupees 2,41,000 in round numbers, will be adopted as the estimate of the charges on account of Establishment. Under the head of Contingent Charges Rupees 7,400 will be entered with reference to the actuals of the past year. As the full cost of the establishment has been provided, it is unnecessary to estimate for deputation allowance, as any charges that may be incurred on account of deputation allowance can be met from savings under Salaries. The total estimate under Administration will thus be Rupees 2,48,400 in round numbers.

75. *Minor Departments.*—The current year's provision will be repeated under this head as follows:—

	Rs.
For the Nellore Cattle Exhibition...	6,000
For the Agricultural Exhibition at Sydapet ...	15,000
Total...	21,000

76. *Miscellaneous—Remittance of Treasure beyond the District.*—The provision made by Collectors under this head is Rupees 25,100. The estimate is fair, and is accepted at Rs. 25,000 in round numbers. The only other item under this head for which it has been usual to make an estimate by the Board is the freight for Landing Charges. For this the current years's estimate, *i.e.*, Rupees 2,500, will be repeated. There are several other items under this head, such as those noted in the margin,† for which estimate is made by the Accountant-General.

	Actuals of Charges for Remittance of Treasure beyond the District. Rs.
* 1870-71	19,000
1871-72	11,600
1872-73	17,000
1873-74	26,700
1874-75	23,600

	Actuals of Freight and Landing Charges. Rs.
* 1870-71	2,600
1871-72	2,500
1872-73	2,100
1873-74	1,500
1874-75	1,100

* These figures have been taken from progress reports.

† 1. Travelling Allowance to Officers attending Examinations.
2. Rewards for Proficiency in Oriental Languages.
3. Loss by Exchange.
4. Discount on Supply Bills.
5. Famine Charges, &c.

77. The subjoined statement shows in one view the estimates of the Collectors under the several major heads discussed in the foregoing paragraphs compared with past actuals and the revision therein effected by the Board. The total estimate as fixed by the Board, exclusive of the amount deducted on account of the Civil Annuity Fund, is Rupees 53,600 more than the actuals of 1874-75 :—

Items.	Actuals.					Sanctioned Estimate for 1875-76.	Estimate for 1876-77.		Difference between Columns 6 and 9.
	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.		Collector's.	Board's.	
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds and Drawbacks	2,13,100	1,61,200	2,06,400	1,86,600	2,12,100	1,96,000	1,65,913	2,14,000	+ 1,900
Land Revenue	33,55,800	33,05,500	32,63,400	32,65,900	32,78,700	32,58,000	34,09,355	33,31,300	+52,600
Excise (Spirits and Drugs ...	3,10,300	1,71,000	2,67,400	2,27,000	2,31,200	2,43,000	2,40,956	2,37,300	+ 6,100
Customs	1,72,600	1,49,800	1,45,100	1,74,500	1,84,500	1,76,000	1,80,844	1,83,000	— 1,500
Salt	12,72,200	15,44,100	14,29,600	15,70,400	14,43,300	15,00,000	23,89,614	14,08,400	—34,900
Stamps...	1,67,400	1,58,000	2,06,600	1,43,300	1,35,100	1,59,000	1,42,466	1,29,600	— 5,500
Administration (Board of Revenue)	2,67,500	2,59,900	2,31,400	2,41,300	2,33,900	2,40,000	...	2,48,400	+14,500
Minor Department (Agricultural Exhibition)	5,000	5,500	5,600	15,200	3,400	21,000	6,050	21,000	+17,600
Miscellaneous Charges for remitting Treasure beyond the District	19,000	11,600	17,000	26,700	23,600	27,000	25,100	25,000	+ 1,400
Freight and Landing Charges ...	2,600	2,500	2,100	1,500	1,100	2,500	2,500	2,500	+ 1,400
Total ...	57,85,500	57,69,100	57,74,600	58,52,400	57,46,900	58,22,500	65,62,778	58,00,500	+53,600

The figures given under Actuals are exclusive of items since transferred to Provincial, and therefore slightly differ from those quoted in the last year's report, which included those items.

78. *Law and Justice.*—The estimate made by Collectors under this head is on account of processes issued by them for purposes other than the collection of arrears of land revenue under G.O., dated 1st August 1873, No. 120. All Collectors have not made the required provision. The cost of the establishment sanctioned up to date amounts to Rupees 3,924. This amount will have to be provided in the Accountant-General's estimate. The Board have omitted to notice this item under receipts. There is no information on the subject; but, as the establishments are framed on such a scale that the receipts will cover the charges, the same amount may be entered under both the heads.

79. The cost of the Police guards required for the Revenue Department for 1876-77 is estimated by the Inspector-General of Police at Rupees 3,72,677. A separate statement showing the details of the estimate accompanies these proceedings.

(A true Extract.)

Acting Secretary.

To the Secretery to Government, Revenue Department,
with two Statements.

No. 1092
Revenue 1875. Copies
Board of Revenue,
MADRAS.

PROCEEDINGS, 4TH DECEMBER 1875, No. 3,290.

Despatch
Encl. 2 Statements
to Govt.
Pol. 13 January 1876
Received 6th Dec/75

DECEMBER.
No. 3,290.

Imperial Budget of charges for 1876-77—submitted to Government.

For order with
Home

Budget of Charges
of the
Revenue Department
for
1876-77.

	Actuals 1874-75	Estimates 1875-76	1876-77
	Rs.	Rs.	Rs.
General Services			
3 Refunds and Drawbacks	2,17,100	1,96,000	2,14,000
4 Land Revenue	38,80,900	38,52,600	39,05,600
Deduct 1/5th of the Land Revenue charges debitable to Magisterial charges	7,76,700	7,67,400	7,77,800
Net	31,04,200	30,85,200	31,27,800
Add Miscellaneous	1,70,500	1,72,800	2,03,500
Total Land Revenue Charges	32,78,700	32,58,000	~~33,31,300~~ 33,36,676
6 Excise on Spirits and Drugs	2,31,200	2,43,000	2,37,300
8 Customs			
Sea Customs	169,500	160,000	167,800
Land Customs	15,000	16,000	15,200
Total	184,500	176,000	183,000
9 Salt	14,43,300	15,00,000	14,08,400
11 Stamps			
Presidency	38,300	37,144	32,200
Districts	96,800	121,856	97,400
Total	~~1,35,100~~	159,000	129,600
15 Administration and Public departments			
Board of Revenue	233,900	240,000	248,400
16 Minor Department			
Agricultural Exhibitions	3,100	21,000	21,000
24 Miscellaneous			
Charges for remitting Treasure beyond the district	23,600	27,000	25,000
Landing Charges	1100	2,500	2,500
Total	24,700	29,500	27,500

3. Refunds and Drawbacks

Refunds.

Districts	Land Revenue			Excise on Spirits and Drugs			Customs		
	Actuals	Estimates		Actuals	Estimates		Actuals	Estimates	
	1874-75	1875-76	1876-77	1874-75	1875-76	1876-77	1874-75	1875-76	1876-77
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	100	150	200	"	25	30	"	250	100
Vizagapatam	100	500	500	"	180	100	"	300	100
Godavery	8,300	12,000	11,500	"	42	70	"	100	50
Kistna	2,200	4,500	4,500	"	42	50	"	100	50
Nellore	200	1,200	1,500	"	42	200	"	50	50
Cuddapah	600	1,000	1,000	"	84	80	"	"	"
Bellary	1,400	900	1,500	"	42	50	"	"	"
Kurnool	1,000	700	1,000	"	89	50	"	"	"
Madras	"	210	200	"	"	800	3,000	4,500	3,000
Chingleput	7,300	1000	2,300	"	42	50	"	"	"
North Arcot	5,100	2,000	3,200	30,300	42	50	"	"	"
South Arcot	1,000	1200	1,000	"	180	50	200	100	200
Tanjore	200	300	300	"	42	50	1,100	500	1,000
Trichinopoly	2,500	340	1,000	"	42	50	"	"	"
Madura	300	3,000	1,000	"	42	50	"	100	50
Tinnevelly	2,500	4,000	2,500	900	42	50	"	200	50
Coimbatore	600	350	600	"	42	50	"	"	"
Nilgiris	700	50	100	"	42	50	"	"	"
Salem	800	1,500	700	"	84	30	"	"	"
South Canara	"	200	200	"	42	50	"	100	50
Malabar	300	1,900	1,200	"	42	40	300	50	300
Presidency	"	"	"	"	"	"	"	"	"
Reserve	"	30,000	35,000	"	"	"	"	"	"
Total	35,200	67,000	71,000	31,200	1,200	2,000	4,[illegible]	6,800	5000

Drawbacks

Districts	Salt			Stamps			Total			Customs			Total		
	Actuals	Estimates		Actuals	Estimates		Actuals	Estimates		Actuals	Estimates		Actuals	Estimates	
	1874-75	1875-76	1876-77	1874-75	1875-76	1876-77	1874-75	1875-76	1876-77	1874-75	1875-76	1876-77	1874-75	1875-76	1876-77
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	"	"	100	500	500	500	600	925	930	"	400	400	600	1,325	1,330
Vizagapatam	"	"	100	1,200	2,500	1,500	1,300	3,480	2,300	"	300	300	1,300	3,780	2,600
Godavery	"	"	100	3,800	1,500	3,000	12,100	13,642	14,720	"	300	300	12,100	13,942	15,020
Kistna	"	"	100	1,100	1,000	1,000	3,300	5,642	5,700	"	400	400	3,300	6,042	6,100
Nellore	"	"	100	1,000	1,000	1,000	1,200	2,292	2,850	"	"	"	1,200	2,292	2,850
Cuddapah	"	"	"	2,600	1,000	2,000	3,200	2084	3,080	"	"	"	3,200	2,084	3,080
Bellary	"	"	"	300	1,000	500	1,700	1,942	2,050	"	"	"	1700	1,942	2,050
Kurnool	"	"	"	1800	200	1,300	2,800	959	2,350	"	"	"	2,800	959	2,350
Madras	"	"	"	35,100	33,900	35,000	38,100	38,670	39,000	28,300	26,000	28,000	66,400	64,610	67,000
Chingleput	00	"	3,000	300	500	300	11,400	1,542	5,650	"	"	"	11,400	1,542	5,650
North Arcot	"	"	"	1,000	2,000	2,000	36,400	4042	5,250	"	"	"	36,400	4,042	5,250
South Arcot	"	"	100	1,500	2,000	1,500	2,700	3,480	2,850	"	350	100	2,700	3,830	2,950
Tanjore	"	"	100	5,000	8,500	6,000	6,300	9,342	7,450	20,100	10,100	13,700	26,400	19,442	21,150
Trichinopoly	"	"	"	2,700	1,100	2,400	5,200	1,482	3,450	"	"	"	5,200	1,482	3,450
Madura	"	"	50	3,700	4,000	4,000	4,000	7,142	5,150	200	100	200	4,200	7,242	5,350
Tinnevelly	"	"	50	2,200	3,000	2,500	5,600	7,242	5,150	1,600	1,050	1,600	7,200	8,292	6,750
Coimbatore	"	"	"	13,700	7,000	12,600	14,300	7,392	13,250	"	"	"	14,300	7,392	13,250
Nilgiris	"	"	"	300	300	400	1,000	392	550	"	"	"	1000	392	550
Salem	"	"	"	1800	2,000	1,500	2,600	3,584	2,230	"	"	"	2,600	3,584	2,230
South Canara	00	"	100	1,500	3,000	2,000	1,600	3,342	2,400	"	"	"	1,600	3,342	2,400
Malabar	"	"	100	5,100	4,000	5,000	5,700	6,442	6,640	800	2,000	1,000	6,500	8,442	7,640
Presidency	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Reserve	"	"	"	"	"	"	"	30,000	35,000	"	"	"	"	30,000	35,000
Total	900	"	4,000	86,200	80,000	86,000	161,100	155,000	168,000	51,000	41,000	46,000	212,100	196,000	214,000

	Ganjam			Vizagapatam			Godavery		
	Actuals	Estimates		Actuals	Estimates		Actuals	Estimates	
	1874-75	1875-76	1876-77	1874-75	1875-76	1876-77	1874-75	1875-76	1876-77
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and Expenses									
Collectors	6000	20,400	30,400	15000	20,200	25,700	9000	20,200	25,700
Sub Collectors	3300	10,100	13,250	5000	10,100	13,250	3,200	10,100	13,250
Head Assistant Collectors	1900	5,600	9,350	10,800	5,600	9,350	4,900	5,600	9,350
House rent for do	900	300	370	400	300	370	100	300	370
Assistant Collectors	6,000	7,495	7,495	13,000	17,320	17,320	13,000	17,320	17,320
House rent for do	400	446	446	900	1,333	1,333	1,000	1,333	1,333
Uncovenanted Deputy Collectors	2800	4,200	4,200	2,500	3,000	3,000	10,000	10,200	10,200
Deputation Allowance	"	10,000	"	"	10,000	"	"	10,000	
Establishment of the Collectors, Sub Collectors Head Assistant and Deputy Collectors	31,600	31,580	31,600	31,000	31,512	31,500	35,400	35,232	35,200
Taluq Establishment including Sub Magistrates	39,000	39,828	40,000	44,000	44,064	44,000	91,700	92,040	92,000
Temporary Establishment	"	842	844	100	842	842	1000	1,646	1,526
Dresser including medical charges	3,300	1,700	1,420	2900	4,500	4,090	1,900	2,000	1,460
Head Assistant allowance of Collectors		1,000	1050		1,000	1050		1,000	1,050
do do of Sub Collectors		1,000	1050		1,000	1050		1,000	1,050
do do Head Assistant Collectors		350	430		350	430		350	430
do do Assistant Collectors	10900	536	1000	9,200	1598	1000	8,800	1598	1,000
do do								500	
Travelling allowance of Officers		200			500				
Extra Indage of Collectors &c and Travelling allowance of Deputy Collectors		6,800			5,700			4,900	
		6,400			5,500				
Batta to Establishment	3,000	2,700	3,000	3700	2,900	3,000	4,000	3,300	3,700
Country Stationery as Sudder and Huzur		300	300		300	300		800	300
do do Taluq		400	400		500	600		1,300	1,350
Hire for conveying Records		600	500		650	650		800	800
Charges for binding Books	4,300	100	190	4,000	100	100	6,000	100	100
Purchase and Repair of Office furniture		450	550		1,100	1,100		510	630
Peons Belts and Badges		150	200		200	200		200	300
Contingencies		600	1,400		600	900		550	600
Total	131,400	147,257	156,245	142,500	165,069	166,835	218,000	222,379	224,719
Deduct 1/5th of Land Revenue charges debitable to Magisterial charges	26,280	29,451	31,249	28,500	33,014	33,367	43,600	44,476	44,944
Net Total	105,120	117,806	124,996	114,000	132,055	133,468	174,400	177,903	179,775

	Kistna			Nellore			Cuddapah			Bellary			Kurnool		
	Actuals	Estimates		Actuals	Estimates		Actuals	Estimates		Actuals	Estimates		Actuals	Estimates	
	1874-75	1875-76	1876-77	1874-75	1875-76	1876-77	1874-75	1875-76	1876-77	1874-75	1875-76	1876-77	1874-75	1875-76	1876-77
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors	25,700	27,000	20,200	25,700	27,000	20,200	25,700	27,000	20,200	25,700	29,000	20,200	25,700	9,000	20,200
Sub Collectors	13,250	7,900	10,100	13,250	12,400	10,100	13,250	16,300	10,100	13,250	8,100	10,100	13,250	13,500	"
Head Assistant Collectors	9,350	11,100	5,600	9,350	10,800	5,600	9,350	10,500	5,600	9,350	2,400	5,600	9,350	2,300	5,600
House rent for do	370	500	300	370	400	300	370	400	300	370	"	300	370	"	300
Assistant Collectors	17,320	8,000	19,500	19,500	6,000	17,320	17,320	6,000	17,320	17,320	16,000	12990	12990	6,000	12990
House rent for do	1,333	600	1,333	1,333	400	1,333	1,333	400	1,333	1,333	1,300	889	889	400	889
Uncovenanted Deputy Collectors	10,200	6,200	7,200	7,200	10,200	13,200	13,200	7,000	10,200	10,200	13,200	10,200	13,200	16,800	11,400
Deputation Allowance	"	"	10,000	"	"	10,000	"	"	10,000	"	"	10,000	"	"	7,100
Establishment of the Collectors, Sub Collectors Head Assistant and Deputy Collectors	35,200	37,300	36,984	37,000	37,000	36,864	36,900	36,200	36,264	36,300	34,000	34,152	35,700	32,700	32,628
Taluq Establishment including Sub Magistrates	92,000	97,300	99,864	98,000	80,100	80,796	82,500	88,100	88,068	88,000	122,500	123,336	122,000	66,900	67,260
Temporary Establishment	1,526	1,600	2,222	2,222	700	842	842	1,100	842	842	900	842	1022	600	842
Dresser including medical charges	1,460	2,100	2,000	2,460	1,800	2,000	2,080	1,200	1,400	1,390	3,900	3900	3200	1900	1500
Head Assistant allowance of Collectors	1,050		1,000	1,050		1,000	1,050		1,000	1,050		1,000	1,050		1,000
do do of Sub Collectors	1,050		1,000	1,050		1,000	1,050		1,000	1,050		1,000	1,050		1,000
do do Head Assistant Collectors	430		350	430		350	430		350	430		350	430		350
do do Assistant Collectors	1,000	5,500	1,598	1,000	5,800	1,598	1,000	8,500	1,598	1,000	7,900	1068	1,000	3,600	1068
do do			500			250			300			500			200
Travelling allowance of Officers															
Extra Indage of Collectors &c and Travelling allowance of Deputy Collectors	5700		3,600			3800			5000			4700			2,100
			3,300			3,700			5,000			4,000		1,900	
Batta to Establishment	3,700	3,900	4,900	4,900	4,200	3,300	3,700	4,800	4,500	4,500	3,500	4,100	4,000	2,500	2,500
Country Stationery as Sudder and Huzur	300		600	600		400	400		400	400		1,000	1000		300
do do Taluq	1,350		800	800		1,300	1,300		1100	1,100		500	500		900
Hire for conveying Records	800		1,000	1,000		600	600		600	600		1,450	1,450		700
Charges for binding Books	100	4,000	50	50	5,400	70	100	4,200	40	40	5,300	20	80	4,300	100
Purchase and Repair of Office furniture	630		1,100	1,100		1050	1050		550	550		1,450	1,200		600
Peons Belts and Badges	300		300	300		300	300		100	100		1000	500		200
Contingencies	600		1,000	1,000		400	700		500	600		900	1000		400
Total	224,719	213,000	232,801	233,265	202,200	213,873	216,325	212,000	218,665	220,475	248,300	251,447	258,601	160,300	170,927
Deduct 1/5th of Land Revenue charges debitable to Magisterial charges	44,944	42,600	46,560	46,653	40,440	42,775	43,265	42,400	43,733	44,095	49,660	51,239	51,320	32,060	34,186
Net Total	179,775	170,400	186,241	186,612	161,760	171,098	173,060	169,600	174,932	176,380	198,640	201,158	207,281	128,240	136,741

4. Land Revenue (Contd.)

Salaries and Expenses	Madras Actuals 1874-75	Madras Estimates 1875-76	Madras Estimates 1876-77	Chingleput Actuals 1874-75	Chingleput Estimates 1875-76	Chingleput Estimates 1876-77	North Arcot Actuals 1874-75	North Arcot Estimates 1875-76	North Arcot Estimates 1876-77
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors	"	"	"	28,000	20,200	25,700	27,000	20,200	25,700
Sub Collectors	"	"	"	11,900	10,100	13,250	13,600	10,100	13,250
Head Assistant Collectors	"	"	"	7,900	"	"	1,000	5,600	9,350
House rent for Do.	"	"	"	400	"	"	"	300	370
Assistant Collectors	"	"	"	6,000	12,990	12,990	13,000	19,500	19,500
House rent for Do.	"	"	"	600	889	889	900	1,333	1,333
Uncovenanted deputy Collectors	7,200	6,000	6,000	13,000	6,000	9,000	12,100	9,000	9,000
Deputation allowance	"	"	"	"	8,400	"	"	10,000	"
Establishment of the Collectors, Sub Collectors, Head Assistant and deputy Collectors	6,100	10,224	10,500	32,700	33,000	34,600	35,800	36,264	36,30[illegible]
Taluq Establishment including Sub Magistrates	14,800	11,748	12,000	55,200	55,788	55,500	33,700	85,356	84,50[illegible]
Temporary Establishment	400	"	2000	5,900	3,770	3,146	800	940	93[illegible]
Dressers including medical charges	"	"	"	1,300	1000	1,090	2,600	1,800	2,330
Fixed Tent allowance of Collectors		"	"		1,000	1,050		1,000	1,050
Do. Do. of Sub Collectors		"	"		1,000	1,050		1,000	1,050
Do. Do. Head Assistant Collectors		"	"		"	"		350	430
Do. Do. Assistant Collectors	"	"	"	7000	1,068	1,000	8,400	1,598	1,500
Travelling allowance of Officers		"			200			500	
Extra Tentage of Collectors &c. and Travelling		"	500			3,300			4,300
allowance of deputy Collectors		"			3,300			3,800	
Batta to Establishment	"	"	"	4,600	2,300	3,500	7,300	5000	6000
Country Stationery or Sadeiward Huzur		50	50		250	350		400	400
Do. Do. Taluq		300	300		1,000	1,100		1,500	1,500
Hire for conveying Records		10	20		600	700		1,000	1,200
Charges for binding books	1,300	170	200	5,000	100	100	5,000	150	150
Purchase and Repair of Office furniture		250	350		600	600		800	800
Peons Belts and Badges		150	100		400	200		300	150
Contingencies		200	200		300	500		2,300	2,500
Total	29,800	29,102	32,220	179,500	165,255	169,615	214,200	220,091	223,6[illegible]
Deduct 1/5th of Land Revenue charges debitable to magisterial charges	5,960	5,820	6,444	35,900	33,057	33,923	42,700	44,018	44,7[illegible]
Net Total	23,840	23,282	25,776	143,600	132,204	135,692	171,500	176,073	178,8[illegible]

Salaries and Expenses	South Arcot Actuals 1874-75	South Arcot Estimates 1875-76	South Arcot Estimates 1876-77	Tanjore Actuals 1874-75	Tanjore Estimates 1875-76	Tanjore Estimates 1876-77	Trichinopoly Actuals 1874-75	Trichinopoly Estimates 1875-76	Trichinopoly Estimates 1876-77
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors	27,000	20,200	25,700	29,000	20,200	25,700	8,000	20,200	25,700
Sub Collectors	2,900	10,100	13,250	3,400	10,100	13,250	100	"	"
Head Assistant Collectors	17,100	5,600	9,350	12,900	5,600	9,350	2,500	5,600	9,350
House rent for Do.	700	300	370	700	300	370	200	300	370
Assistant Collectors	9,000	12,990	12,990	10,500	12,990	12,990	12,100	8,660	8,660
House rent for Do.	600	889	889	700	889	889	800	889	889
Uncovenanted deputy Collectors	15,400	10,200	10,200	13,700	11,400	11,400	10,500	12,000	12,000
Deputation allowance	"	10,000	"	"	10,000	"	"	7,100	"
Establishment of the Collectors, Sub Collectors, Head Assistant and deputy Collectors	36,400	36,864	36,900	39,900	39,876	39,800	30,000	30,708	30,700
Taluq Establishment including Sub Magistrates	75,700	77,844	76,000	89,700	91,272	90,200	46,700	47,616	47,000
Temporary Establishment	1,900	842	842	1,300	842	842	800	842	842
Dressers including medical charges	2,200	2,300	2,120	1,400	1,550	1,280	1,300	1,000	1,150
Fixed Tent allowance of Collectors		1000	1,050		1,000	1,050		1,000	1,050
Do. Do. of Sub Collectors		1000	1,050		1,000	1,050		"	"
Do. Do. Head Assistant Collectors		350	430		350	430		350	400
Do. Do. Assistant Collectors	8,100	1,068	1,000	8,700	1,068	1,000	5,700	1,068	1,000
Travelling allowance of Officers		270			250			130	
Extra Tentage of Collectors &c. and Travelling			5,000			5,000			2,600
allowance of deputy Collectors		4,000			4,000			1,900	
Batta to Establishment	5,500	3,300	5,500	5,000	3,800	4,500	2,300	2,100	2,100
Country Stationery or Sadeiward Huzur		500	600		1,200	1,200		300	300
Do. Do. Taluq		1,700	1,800		2,000	2,000		700	700
Hire for conveying Records		1,000	1,100		900	900		400	400
Charges for binding books	10,300	80	100	7,000	50	50	3,400	100	100
Purchase and Repair of Office furniture		950	950		1,700	1,700		540	540
Peons Belts and Badges		100	2,000		200	200		300	"
Contingencies		750	750		1,000	1,000		600	900
Total	212,800	204,197	209,941	223,900	223,537	226,151	124,400	144,403	146,781
Deduct 1/5th of Land Revenue charges debitable to magisterial charges	42,560	40,839	41,988	44,780	44,708	45,230	24,880	28,881	29,356
Net Total	170,240	163,358	167,953	179,120	178,829	180,921	99,520	115,522	117,425

Salaries and Expenses	Madura Actuals 1874-75	Madura Estimates 1875-76	Madura Estimates 1876-77	Tinnevelly Actuals 1874-75	Tinnevelly Estimates 1875-76	Tinnevelly Estimates 1876-77
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors	27,700	20,200	25,700	23,000	20,200	25,700
Sub Collectors	13,500	10,100	13,250	18,200	10,100	13,250
Head Assistant Collectors	10,900	5,600	9,350	2,900	5,600	9,350
House rent for Do.	400	300	370	"	300	370
Assistant Collectors	11,000	12,990	12,990	17,000	12,990	12,990
House rent for Do.	800	889	889	1,100	889	889
Uncovenanted deputy Collectors	8,300	6,000	6,000	11,200	6,000	6,000
Deputation allowance	"	10,000	"	"	10,000	"
Establishment of the Collectors, Sub Collectors, Head Assistant and deputy Collectors	38,300	37,044	37,300	36,300	36,864	36,900
Taluq Establishment including Sub Magistrates	65,000	66,504	66,000	82,600	83,580	83,000
Temporary Establishment	900	842	842	300	842	842
Dressers including medical charges	2000	2,450	2,020	2,100	1,600	2,110
Fixed Tent allowance of Collectors		1,000	1,050		1,000	1,050
Do. Do. of Sub Collectors		1,000	1,050		1,000	1,050
Do. Do. Head Assistant Collectors		350	430		350	430
Do. Do. Assistant Collectors	7,700	1,068	1,000	7,700	1,068	1,000
Travelling allowance of Officers		200			500	
Extra Tentage of Collectors &c. and Travelling			3,000			5,200
allowance of deputy Collectors		4,800			5,000	
Batta to Establishment	3,500	4,100	3,500	4,700	5,000	5,000
Country Stationery or Sadeiward Huzur		300	400		300	300
Do. Do. Taluq		1,500	1,600		900	900
Hire for conveying Records		1000	1,000		1,000	1,000
Charges for binding books	4,300	60	[illegible]	4,200	150	200
Purchase and Repair of Office furniture		600	600		700	750
Peons Belts and Badges		300	200		800	300
Contingencies		700	500		1100	1,000
Total	194,300	190,197	189,101	211,300	207,833	209,581
Deduct 1/5th of Land Revenue charges debitable to magisterial charges	38,860	38,039	37,820	42,260	41,567	41,916
Net Total	155,440	152,158	151,281	169,040	166,266	167,665

Land Revenue (Cont.d)

	Coimbatore			Nilgiris			Salem			South Canara			Malabar			Presidency Reserve			Total		
	Actuals 1874-75 Rs.	Estimates 1875-76 Rs.	Estimates 1876-77 Rs.	Actuals 1874-75 Rs.	Estimates 1875-76 Rs.	Estimates 1876-77 Rs.	Actuals 1874-75 Rs.	Estimates 1875-76 Rs.	Estimates 1876-77 Rs.	Actuals 1874-75 Rs.	Estimates 1875-76 Rs.	Estimates 1876-77 Rs.	Actuals 1874-75 Rs.	Estimates 1875-76 Rs.	Estimates 1876-77 Rs.	Actuals 1874-75 Rs.	Estimates 1875-76 Rs.	Estimates 1876-77 Rs.	Actuals 1874-75 Rs.	Estimates 1875-76 Rs.	Estimates 1876-77 Rs.
Salaries and Expenses																					
Collectors	27,000	20,200	25,700	13,100	11,400	12,600	20,000	20,200	25,700	26,000	20,200	25,700	27,000	20,200	25,700	74,000	"	"	"	"	"
Sub Collectors	9,600	10,100	13,250	3,800	"	"	7,800	10,100	13,250	9,600	"	"	10,500	10,100	13,250	8,500	"	"	"	"	"
Head Assistant Collectors	6,800	5,600	9,350	3,100	4,200	4,000	11,900	5,600	9,350	2,300	5,600	9,350	3,000	5,600	9,350	14,300	"	"	"	"	"
House rent for Do.	300	300	370	100	300	400	500	300	370	"	300	370	"	300	410	800	"	"	"	"	"
Assistant Collectors	12,500	17,320	17,320	12,000	"	"	10,700	10,825	10,825	10,300	12,990	12,990	16,200	19,500	19,500	15,300	"	"	"	"	"
House rent for Do.	800	1,333	1,333	800	"	"	900	889	889	700	889	889	1,100	1,333	1,333	1,000	"	"	"	"	"
Uncovenanted Deputy Collectors	13,600	10,200	7,200	"	"	"	9,200	13,200	13,200	3,800	3,000	3,000	20,300	18,000	15,000	7,000	"	"	"	"	"
Deputation allowance	"	10,000	"	"	"	"	"	6,000	"	"	7,100	"	"	10,000	"	"	"	"	"	"	"	"
Establishment of the Collectors, Sub Collectors Head Assistant and Deputy Collectors	38,100	37,824	36,300	10,600	9,936	10,700	35,700	36,264	36,300	27,700	27,036	27,000	38,900	39,600	37,900	"	"	"	"	"	"
Taluq Establishment including Sub magistrates	86,000	86,784	86,500	1,300	2,052	1,300	84,700	84,672	85,000	46,000	46,260	46,000	94,200	92,868	94,500	"	"	"	"	"	"
Temporary Establishments	400	842	842	"	"	"	100	842	842	600	842	842	3,200	3,722	2,842	"	"	"	1082	3,500	22,600
Pleaders including medical charges	1,300	1,500	1190	"	"	"	4,500	3,160	3,150	1,000	840	870	1,400	1,000	1,050	400	"	"	"	"	"
Fixed Tent allowance of Collectors		1,000	1,050		1,000	1,050		1,000	1,050		1,000	1,050		1,000	1,050		"	"	"	"	"
Do. Do. of Sub Collectors		1,000	1,050		"	"		1,000	1,050		"	"		1000	1050		"	"	"	"	"
Do. Do. Head Assist.t Collectors		350	430		300	430		1,068	1,000		4,300	1,068	1,000	10,000	1,598	1,500	1400	"	"	"	"	"
Travelling allowance of Officers		600			100			900			200			1,200			"	"	"	"	"
Establishment of Collectors Peons and Travelling allowance of Deputy Collectors	5900	1,598	1,000	2,800	"	"	8,300	4,700			2,100			6,400			"	"	"	"	"
		3,900			600												"	"	"	"	"
		3,500			800			900			3,100			4,200			"	"	"	"	"
Postage Establishment	3,700	3,400	3,400	100	100	100	3,900	4,200	4,000	3,000	4,900	3,600	5,400	4,600	5,500	"	"	"	"	"	"
Counting Stationery or Sadermand Huzur		700	700		100	100		600	600		300	300		400	500		"	"	"	"	"
Do. Do. Taluq		1,700	1,700		100	100		2,700			600	700		1,500	1,550		"	"	"	"	"
Hire for conveying Records		700	800		"	"		1,000			1000	900		690	680		"	"	"	"	"
Charges for binding Books	5,400	60	110	1,000	60	60	6,000	100	100	3,500	150	250	5,500	190	240	500	"	"	"	"	"
Purchase and Repair of Office furniture		650	650		100	100		600			1000	900		700	680		"	"	"	"	"
Peons Belts and Badges		200	200		900	500		300	300		300	150		300	500		"	"	"	"	"
Contingencies		150	150		350	400		600	600		300	300		700	1100		"	"	"	"	"
Total	211400	217611	214495	47800	31798	32440	204200	241700	217006	185800	193925	183691	236700	240651	245045	123200	"	"	1082	3500	38890
Deduct 1/5th of Land Revenue charges debitable to Magisterial charges	42280	43522	42899	7120	3240	3168	40840	43402	43402	27760	27865	27738	47340	48130	49009	23920	"	"	202	700	7727
Net Total	169120	174089	171596	41580	28558	29272	163360	172136	173604	111040	111460	110953	189360	192521	196036	99280	"	"	810	2800	31082

	Land							Revenue Miscellaneous												
	Ganjam		Vizagapatam		Godavery		Kistna		Nellore		Cuddapah		Bellary		Kurnool					
	Actuals 1874-75	Estimates 1875-76	Actuals 1876-77	Estimates 1874-75	Actuals 1875-76	Estimates 1876-77	Actuals 1874-75	Estimates 1875-76	Actuals 1876-77	Estimates 1874-75	Actuals 1875-76	Estimates 1876-77	Actuals 1874-75	Estimates 1875-76	Actuals 1876-77	Estimates 1874-75	Actuals 1875-76	Estimates 1876-77	Actuals 1874-75	Estimates 1875-76	Estimates 1876-77
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Net Total	105,120	117806	124996	114,000	132055	133468	174130	177903	179775	179400	186211	186612	161760	171098	170080	169100	174932	174280	198610	201158	205281
Miscellaneous																					
Charges for remitting Treasure within the District	400	450	450	300	400	400	1100	1000	1100	1100	1200	1200	700	1200	900	700	600	700	1300	1200	1200
Law charges in the Revenue Department	"	100	50	100	200	200	3000	500	500	500	200	500	100	100	100	"	50	50	100	100	100
Service Telegrams	200	250	250	200	90	200	200	180	200	700	600	700	"	70	100	100	50	80	100	100	150
Purchase of service Postage Labels	3000	2500	3000	2400	2200	2300	2800	2000	2000	2300	2100	2300	2900	3500	3000	1800	3500	2000	3800	4500	3900
Charges for the Service of Revenue Process	2800	1600	2800	800	600	1000	"	100	100	200	100	200	2900	1000	4000	2400	1000	6000	1300	100	1500
Penal Factory: Establishment including guards	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Penal Factory: Contingencies including purchase of Stores	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Post Office charges including Registries	100	100	200	"	100	100	100	100	100	100	100	100	1000	1000	100	100	200	200	50	50	50
Purchase of Periodicals and Books	50	50	30	50	50	50	50	50	50	200	50	100	50	30	50	50	50	50	50	50	50
Pattis to Zanadies Zanadi pupils at Vizagapatam	"	"	"	"	"	"	"	"	"	"	"	"	2500	2500	"	"	"	"	"	"	"
Spirits & Toddy: Establishment	400	"	"	"	"	"	"	"	"	300	"	"	2300	"	"	100	"	"	300	"	"
Spirits & Toddy: Purchase of Toddy and Extra Charges	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Sundries	100	100	"	"	"	"	"	50	50	"	"	"	80	100	30	30	"	"	"	150	150
Total	6800	5150	6800	3800	3720	4150	7200	3980	4700	5700	4400	5050	8900	9550	11750	5700	5360	9010	6900	6500	7300
Grand Total	111920	122956	131796	117800	135775	137618	181583	184475	185500	190611	191662	190660	180618	184810	182700	180292	185390	205540	207138	212581	213040

Land.

Revenue Miscellaneous (continued)

	Madras		Chingleput		North Arcot		South Arcot		Tanjore		Trichinopoly		Madura		Tinnevelly	
	Actuals 1874-75	Estimates 1875-76	Actuals 1876-77	Estimates 1876-77	Actuals 1874-75	Estimates 1875-76	Actuals 1876-77	Estimates 1876-77	Actuals 1874-75	Estimates 1875-76	Actuals 1876-77	Estimates 1876-77	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Net Total	23,810	23,202	25,776	11,300	132,204	135,692	171,580	176,073	184,030	170,240	163,398	167,953	179,120	178,829	180,921	99,520	118,522	117,425	155,440	152,158	151,281	169,040	166,266	167,615
Miscellaneous																								
Charges for remitting Revenue within the District	150	150	300	250	350	800	800		500	500	500	500	1500	1200	1500	200	240	200	800	800	800	800	800	800
Law charges in the Revenue Department	"	"	"	200	100	200	200		400	250	4	500	500	100	50	100	100	50	50	500	2000	1000	100	2000	1500
Service Telegrams	"	"	"	"	50	60	"		40	50	"	60	50	700	600	700	400	260	300	"	70	50	100	100	120
Purchase of Service Postage Labels	"	30	70	2,400	2,000	2,500	1,300		1,000	4,000	2,600	2,700	2,600	3,800	4,000	4000	1,500	1,700	1,600	3,500	3,000	3,500	2,000	3,000	3,000
Charges for the Service of Revenue Process	"	100	100	2,000	2,000	6,500	3,400		8,000	1,000	9,400	20,000	10,000	2,600	1,500	10,000	800	500	500	1,500	1,500	2,000	1,000	2,000	4,000
Establishment including Guards	"	"	"	"	"	"	"		"	"	"	"	"	"	"	"	"	"	"	"	"	"	7,000	7,000		
Contingencies including purchase of stores	"	"	"	"	"	"	"		"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,700	2,000		
Post office charges including Registries	"	"			100	100		200		50	80		100	100		50	50		200	200		300	300		
Purchase of Periodicals and Books	20	25			20	60		60		50	50		30	50		20	50		50	50		100	50	
Contingencies including pupils at Kharikals	600	"	"		"	"				"	"		"	"		100	"		200	"		400	"	
Establishment	"	"	100		"	"	300			2,000	"	5000	"	"		"	"		"	"		"	"	
Purchase of Coir & Extra charges	"	"			"	"				"	"		"	"		"	"		"	"		"	"	
Sundries	10	"			40	40		50		50	600	1,600	100	5,000		40	40		50	50		50	50	
Total	600	310	345	5,000	4,660	9,600	9,000	13540		250	14,500	24,610	15,380	13,700	7,580	21,450	3,100	2,860	2,790	6,500	7,170	7,650	13,100	13,350	20,120
Grand Total	24,410	23,512	26,121	16,300	136,864	145,292	180,500	189,613		184,740	187,968	183,333	192,820	186,409	202,371	102,620	118,382	120,215	161,940	159,328	158,931	182,140	184,616	187,735

	Land Revenue — Coimbatore Actuals 1874-75	Coimbatore Estimates 1875-76	Coimbatore 1876-77	Nilgiris Actuals 1874-75	Nilgiris Estimates 1875-76	Nilgiris 1876-77	Salem Actuals 1874-75	Salem Estimates 1875-76	Revenue Miscellaneous (Cont.d) — South Canara Actuals 1874-75	South Canara Estimates 1875-76	South Canara 1876-77	Malabar Actuals 1874-75	Malabar Estimates 1875-76	Malabar 1876-77	Presidency Revenue Actuals 1874-75	Presidency Revenue Estimates 1875-76	Presidency Revenue 1876-77	Total Actuals 1874-75	Total Estimates 1875-76	Total 1876-77
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Net Total —	169120	174089	171596	41580	25588	29272	163360	172136	111604	111040	111460	110983	189360	192521	196036	99280	"	"	"	"
Miscellaneous																				
Charges for remitting Treasure within the District —	900	1,000	1000	"	50	50	1,000	800	100	900	1,000	1000	1500	1500	1500	"	"	"	15200	16000	16000
Law charges in the Revenue Department —	"	150	150	"	100	100	"	100	100	"	100	100	"	150	150	"	"	"	5000	7000	6000
Service Telegrams —	200	50	160	"	25	30	200	25	100	300	225	300	500	455	500	"	"	"	4300	3600	4500
Purchase of Service Envelopes Labels —	2,500	2,000	2,500	300	370	330	4,600	4,000	4700	3100	3400	3200	3300	3600	3400	"	"	"	55400	56000	56000
Charges for the service of Revenue Process —	"	100	500	"	100	100	3,200	2,000	3000	3000	3000	3100	—	100	3000	"	"	"	37500	45000	70000
Establishments including Guards —	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"			7000	7000
Contingencies including purchase of Stores —	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	7700		3000	3000
Post Office charges including Registries —		"	70		50	50		100	200		600	600		400	400	"	"	"		4000	4000
Purchase of Periodicals & Books —		50	50		20	25		50	50		50	50		150	50	"	"	"		1200	1000
Batta to Vaccinators & Inamdar pupils at Sthanikota —		"	"		"	"		"	"		"	"		"	"	"	"	"		2500	2500
Establishment —	100	"	"	200	"	"	200	"	"	29800	2000	2000	600	"	"	"	"	"	45400		2000	2000
Purchase of Stamps extra charges —											23000	23000		"	"	"	"	"			23000	23000
Sundries —		50	50		180	200		120	120		50	70		500	600	"	"	"			2500	8500
																						37000
Total —	3,700	3,380	4,480	500	895	885	9,200	7,195	8014	37100	33425	33420	5900	6855	9600	"	"	"	170500	172800	203500
Grand Total —	172820	177469	176076	42080	29483	30157	172560	179331	119774	148140	144885	144273	195260	199376	205636	99280	"	810	2800	3278700	3258000	3334300

333676

Add to former Queen figures 724

3337400

	Ganjam			Vizagapatam			Godavery			Kistna			Nellore			Cuddapah			Bellary			Kurnool			Madras			Chingleput			North Arcot			South Arcot		
	1874-75 Actuals	1875-76 Estimates	1876-77 Estimates	1874-75 Actuals	1875-76 Estimates	1876-77 Estimates	1874-75 Actuals	1875-76 Estimates	1876-77 Estimates	1874-75 Actuals	1875-76 Estimates	1876-77 Estimates	1874-75 Actuals	1875-76 Estimates	1876-77 Estimates	1874-75 Actuals	1875-76 Estimates	1876-77 Estimates	1874-75 Actuals	1875-76 Estimates	1876-77 Estimates	1874-75 Actuals	1875-76 Estimates	1876-77 Estimates	1874-75 Actuals	1875-76 Estimates	1876-77 Estimates	1874-75 Actuals	1875-76 Estimates	1876-77 Estimates	1874-75 Actuals	1875-76 Estimates	1876-77 Estimates	1874-75 Actuals	1875-76 Estimates	1876-77 Estimates
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6 Excise on Spirits & Drugs.																																				
Establishment	"	"	"	500	480	480	100	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	22,400	22,668	22,668	"	"	"	"	"	"	"	"	"
Cost of Manufacture & Purchase of Liquor	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	202,800	214,000	210000	"	"	"	"	"	"	"	"	"
Country Stations to or Sadermard	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	150	150		"	"	"	"	"	"	"	"	"
Registration Fees	700	50	40	100	50	40	100	50	40	100	100	40	"	50	"	"	200	40	"	700	40	"	300	40	4300	"	"	"	50	40	"	100	40	100	50	40
Contingencies		50	500		25	100		25	32		"	"	"	"	"	"	"	"	"	"	"	"	"	"		1612	1960		150	100		"	"		50	100
Total	700	100	540	600	555	620	200	75	72	100	100	40	"	50		"	200	40	"	700	40	"	300	40	238430	234778		200	140	"	100	40	100	100	140		
Customs																																				
Sea Customs																																				
Establishment	7,000	7320	7320	6,000	6012	6012	6,100	6,284	6,204	2,700	2712	2712	3300	3285	32	"	"	"	"	"	"	"	"	"	84300	84564	84564	"	"	"	"	"	"	2100	3060	2960
Temporary Establishment	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Sadermard or Country Stationery	1000	25	40	800	50	50	1300	50	50	400	30	30	100		25	"	"	"	"	"	"	"	"	"	7,700	150	200	"	"	"	"	"	"	300	40	50
Contingencies		300	776		500	600		400	940		20	300			50	"	"	"	"	"	"	"	"	"		2,500	6042	"	"	"	"	"	"		200	260
Total Sea Customs	8000	7645	8130	6800	6562	6662	7400	6654	7194	3100	2762	3042	3400	3362	357	"	"	"	"	"	"	"	"	"	92000	87214	90806	"	"	"	"	"	"	3400	3300	3370
Land Customs																																				
Establishment	"	"	"	"	"	"	800	816	816	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	9300	9444	9444
Sadermard or Country Stationery	"	"	"	"	"	"	"	10	10	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	660	660
Contingencies	"	"	"	"	"	"	"	20	20	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1000	1100	330
Total Land Customs	"	"	"	"	"	"	800	846	846	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	10300	11204	10434
Total Customs	8000	7645	8130	6800	6562	6662	8200	7500	8040	3100	2762	3042	3400	3362	3378	"	"	"	"	"	"	"	"	"	92000	87214	90806	"	"	"	"	"	"	13700	14504	13774

	Tanjore Actuals 1874-75	Tanjore Estimates 1875-76	Tanjore Estimates 1876-77	Trichinopoly-Madura Actuals 1874-75	Trichinopoly-Madura Estimates 1875-76	Trichinopoly-Madura Estimates 1876-77	Trichinopoly-Madura Actuals 1874-75	Trichinopoly-Madura Estimates 1875-76	Trichinopoly-Madura Estimates 1876-77	Trichinopoly-Madura Actuals 1874-75	Trichinopoly-Madura Estimates 1875-76	Trichinopoly-Madura Estimates 1876-77	Coimbatore Actuals 1874-75	Coimbatore Estimates 1875-76	Coimbatore Estimates 1876-77	Nilgiris Actuals 1874-75	Nilgiris Estimates 1875-76	Nilgiris Estimates 1876-77	Salem Actuals 1874-75	Salem Estimates 1875-76	Salem Estimates 1876-77	South Canara Actuals 1874-75	South Canara Estimates 1875-76	South Canara Estimates 1876-77	Malabar Actuals 1874-75	Malabar Estimates 1875-76	Malabar Estimates 1876-77	Presidency Actuals 1874-75	Presidency Estimates 1875-76	Presidency Estimates 1876-77
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
6 Excise on Spirits and Drugs.																														
Establishment	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	23000	23148	23148
Cost of Manufacture & purchase of Liquor	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	20,800	21,000	21,000
Country Stationery or Sadermand	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"			150
Registration Fees	"	350	40	"	200	40	"	250	40	"	300	40	200	40	10	"	300	40	"	150	40	"	250	40	"	"	"	5400	3700	770
Contingencies		"	"		"	"		"	"		50	50	20	20	300	"	"				50		20	20					2002	3232
Total	"	350	40	"	200	40	"	250	40	"	350	90	220	60	310	"	300	40	"	150	90	"	270	60	"	"	"	23,200	24,3000	23,7300 add 700 = 238000
7 Customs																														
Sea Customs																														
Establishment	8900	9060	9060	300	"	"	4000	3876	3876	3400	3708	3708	"	"	"	"	"	"	"	"	"	6800	6792	6792	17412	17412	"	"	"	154008	154008
Temporary Establishment	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	17500						133400	
Sadermand or Country Stationery	700	120	120	"	"	"	900	90*	90	700	50	50	"	"	"	"	"	"	"	"	"	"	300	750	"	"	"	"		300	750
Contingencies		180	430	"	"	"		300	600		100	510	"	"	"	"	"	"	"	"	"	300	70	70	1900	200	200	"	16100	900	1000
Total Sea Customs	9600	9360	9610	300	"	"	4900	4166	4566	4100	3858	4268	"	"	"	"	"	"	"	"	"	7100	7012	7032	19400	18104	19742	"	169500	160000	167800
Land Customs																														
Establishment	2400	2388	2388	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1100	1080	1080	"	"	"	13600	13728	13728
Sadermand or Country Stationery	100	100	100	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"								
Contingencies		30	42	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	300	30	40	"	"	"	800	870
																										322	300	"	"	"	1100	1472	662
Total Land Customs	2500	2518	2530	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1400	1432	1420	"	"	"	15000	16000	15200
Total Customs	12100	11878	12140	300	"	"	4900	4166	4566	4100	3858	4268	"	"	"	"	"	"	"	"	"	7100	7012	7032	20800	19536	21162	"	184500	176000	183000

9 Salt

	Ganjam		Vizagapatam		Godavery		Kistna		Nellore		Chingleput		South Arcot		Tanjore		Madura		Tinnevelly		Salt Cawnpore	
	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Salaries and Expenses

Uncovenanted Deputy Collector	3000	4,200	3000	3000	3000	3000	3000	6000	6000	3000	3000	3000	4200	4200	9000	9000	9000	3000	3000	8000	6000	4200	7200	3000	3000	8000	1950	6000	3000	4200	3000	4200
Establishment for Do.			1740	1740		1560	1560		1560	1560		1560	1560		2080	2080		1560	1560		1560	1920		1560	1560		1560	1560		1560	1200
Do. of Divisions and Stations	1800	14,292	14,976	13,700	12,084	12,084	8,100	7,032	7,032	15,800	14,652	14,652	22,800	21,360	21,360	35,700	31,044	31,044	11,200	9,696	9,696	22,500	20,004	20,004	10,000	8,520	8,520	12,200	10,944	12,492	13,300	12,132	12,150
Temporary Establishments		"	"		"	"		"	"		"			"	"		500	600		"	810		"	"		"	"		"	"		"	540
Travelling allowance of Officers	1100	1,000	1100	700	1,000	1100	1,000	900	900	1000	1000	1000	800	800	800	500	500	500	700	700	1400	1100	1100	1500	950	900	800	700	600	1400	250	330
Pratta to Establishment		250	200		100	100		250	200		300	300	250	200	300	300	300	300	260	300	240	400	400		100	100		200	200		250	300

Charges for the Provision of Salt

Purchase of Salt and Manufacture thereof	53700	70,000	60,000	19,200	17,000	30,000	20,000	23,000	25,000	40,000	26,000	47,600	70,000	60,000	85,800	180,000	210,100	13,300	28,000	60,000	76,100	80,000	100,000	84,600	20,000	34,000	70,000	63,000	71,000	95,800	77,000	"
Charges for conveying and storing Salt	6,200	6,000	7,200	1,400	1,800	3,600	900	1,500	3,000	2,600	2,300	200	4,100	7,200	30,800	68,400	25,200	3,100	2,100	7,200	13,300	8,000	12,000	200	900	4,080	"	2,400	8,520	7,000	3,600	"
Freight on Salt imported	"	"	"	"	"	"	"	"	"	20	"	"	"	"	"	"	"	16,100	3,800	2,100	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Purchase & repairs of Weighing Machines	200	250	500	400	50	100	100	250	500	900	200	"	100	300	1,100	500	500	100	50	200	200	1,200	2,000	"	50	100	1,300	100	1,400	"	100	"
Petty Constructions and Repairs and Petty Works in connection with Manufacturing and Storing Salt	13000	10,900	12,470	9,500	18,000	53,924	6,300	9,500	10,000	1,000	28,700	19,900	26,500	30,000	76,900	67,000	59,970	25,700	28,000	77,527	25,800	45,700	29,732	4,950	6,800	13,255	19,600	10,[illegible]	5,200	5,200	5,000	3,625
Office Expenses and Miscellaneous	2700	430	2,500	1600	200	1,800	300	90	200	6,000	110	6,200	370	3,000	6,450	330	3,400	6,100	120	500	2,800	210	1,500	4,600	220	900	4,300	260	1,100	80	260	500
Cost of Exporting Salt and gathering and destroying Spontaneous Salt		100	200		"	"		"	100		600	100	100		"	500		"	"		7,000	5,000		1,070	2,000		100	100		"	"	
Contingencies		3,850	2,000		1,000	2,000		500	700		800	3,500	3,300		7,000	6,000		500	500		100	2,000		700	1,000		1,800	200		800	500	
Total	95,500	112,242	104,826	69,900	53,294	103,896	39,800	52,782	55,212	70,600	80,[illegible]	97,700	132,840	152,020	246,700	366,652	312,914	70,600	77,786	163,803	[illegible]	141,014	181,956	60,300	42,500	69,445	110,550	94,[illegible]	107,472	125,300	104,362	93,335

	Malabar			Presidency			Total		
	Actuals		Estimates	Actuals		Estimates	Actuals		Estimates
	1874-75	1875-76	1876-77	1874-75	1875-76	1876-77	1874-75	1875-76	1876-77
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Salaries and Expenses.									
Uncovenanted Deputy Collector	"	"	"	"	"	"	42,150	48,600	48,600
Establishment for Do		360	360	"	"	"		18,220	18,220
Do of Divisions & Stations	6,200	6,240	6,240	9950	"	"	17,250	17,000	17,230
Temporary Establishment		"	"		9,000	11,200		9,500	13,050
Travelling Allowance of Officers	"	"	"	"	"	"	11,200	8,700	8,650
Batta to Establishment								2,500	2,500
Charges for the Provision of Salt									
Purchase of Salt & Manufacturer's share	27,100	21,800	"	"	"	"	83,000	87,200	70,000
Charges for Conveying & Storing Salt	300	1,100	"	"	"	"	63,000	101,900	84,000
Freight on Salt imported	"	"	"	"	"	"	16,100	4,300	2,120
Purchase & Repairs of Weighing Machine	600	150	"	1,700	"	"	11,600	3,000	6,000
Petty Constructions and Repairs & Petty Works in connection with Manufacturing and storing Salt	10,600	3,000	3,000	"	"	"	2,18,400	22,9000	30,000
Office Expenses & Miscellaneous		100	300		"	"		2700	16,000
Cost of Extra Establishment & Gathering & destroying Contraband Salt	3400	"	"	9400	"	"	53,600	14400	12,000
Contingencies		1,900	3,000		"	"		23,180	24,000
Total	29,200	23,050	12,900	26,050	9,000	11,200	11,43,300	15,09,000	14,08,400

$872,000 + 101,900 = 973,900$
$295,000 + 4,600 = 299,600$
$577,000 + 97,300 = 674,300$

* For Collen's Salary 9000
2d Allowance 1800
2d Establishment 400
Total 11,200

	Presidency		
	Actuals	Estimates	
	1874-75	1875-76	1876-77
	Rs	Rs	Rs
Salaries & Expenses.			
Superintendent including Deputation Allowance	13,800	12,400	12,400
Establishment	14,200	13,320	13,320
Contingencies	4,000	4,400	4,100
Official Postage	200	412	300
Establishment in the Accountant General's Office	5,500	6,012	1,668
Do Contingencies	300	600	412
Total	38,300	37,144	32,200

11 Stamps

Districts	Establishment.		Charges for the sale of General Stamps.		Discount on sale of Court fees Stamps.		Contingencies		Total.	
	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Ganjam	"	"	1,200	1,800	1,200	500	800	500	700	700
Vizagapatam	"	"	2,300	3,000	2,300	900	2,200	900	100	300
Godavery	"	"	3,000	3,800	3,000	1,800	3,100	1,800	200	150
Kistna	"	"	2,300	2,800	2,300	600	2,300	600	100	100
Nellore	"	"	2,300	3,000	2,300	700	2,000	700	100	50
Cuddapah	"	"	3,000	4,050	3,000	1,100	2,900	1,300	200	100
Bellary	"	"	3,000	4,000	3,000	900	800	900	100	225
Kurnool	"	"	2,000	3,000	2,000	400	700	400	100	100
Chingleput	4,300	4,416	4,416	2,400	2,500	2,400	"	400	300	100
North Arcot	"	"	"	1,100	1,000	1,000	600	800	600	"
South Arcot	"	"	"	3,200	3,000	3,000	1,100	1,800	1,100	100
Tanjore	"	"	"	2,800	3,000	2,600	1,000	1,700	1,000	"
Trichinopoly	"	"	"	7,600	8,000	7,600	3,800	3,500	3,800	100
Madura	"	"	"	1,600	1,200	1,600	700	800	700	"
Tinnevelly	"	"	"	5,300	6,000	5,300	1,800	2,700	1,800	100
Coimbatoor	"	"	"	5,300	4,500	5,300	1,600	2,700	1,600	100
Nilgiris	"	"	"	2,800	3,200	2,800	600	1,100	600	100
Salem	"	"	"	200	300	200	100	100	100	"
South Canara	"	"	"	2,900	2,500	2,900	800	1,600	800	"
Malabar	"	"	"	2,000	1,600	2,000	1,200	2,300	1,200	100
	"	"	"	10,000	12,000	10,000	3,300	5,600	3,300	400
Total	4,300	4,416	4,416	66,300	7,3350	66,000	23,500	4,1800	24,000	2,700

Districts	Establishment.		Charges for the sale of General Stamps.		Discount on sale of Court fees Stamps.		Contingencies		Total.	
	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76	Actuals 1874-75	Estimates 1875-76
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Ganjam	1,200	1,800	1,200	500	800	500	700	700	10	2,400
Vizagapatam	2,300	3,000	2,300	900	2,200	900	100	300	300	3,300
Godavery	3,000	3,800	3,000	1,800	3,100	1,800	200	150	210	5,000
Kistna	2,300	2,800	2,300	600	2,300	600	100	100	100	3,000
Nellore	2,300	3,000	2,300	700	2,000	700	100	50	100	3,100
Cuddapah	3,000	4,050	3,000	1,100	2,900	1,300	200	100	100	4,300
Bellary	3,000	4,000	3,000	900	800	900	100	225	300	4,000
Kurnool	2,000	3,000	2,000	400	700	400	100	100	100	2,500
Chingleput	4,300	4,416	4,416	2,400	2,500	2,400	"	400	300	100
North Arcot	1,100	1,000	1,000	600	800	600	"	10	10	1,700
South Arcot	3,200	3,000	3,000	1,100	1,800	1,100	100	125	250	4,400
Tanjore	2,800	3,000	2,600	1,000	1,700	1,000	"	100	60	3,800
Trichinopoly	7,600	8,000	7,600	3,800	3,500	3,800	100	100	100	11,500
Madura	1,600	1,200	1,600	700	800	700	"	30	40	2,300
Tinnevelly	5,300	6,000	5,300	1,800	2,700	1,800	100	300	200	7,400
Coimbatoor	5,300	4,500	5,300	1,600	2,700	1,600	100	100	100	7,000
Nilgiris	2,800	3,200	2,800	600	1,100	600	100	200	200	3,500
Salem	200	300	200	100	100	100	"	60	60	300
South Canara	2,900	2,500	2,900	800	1,600	800	"	100	100	3,700
Malabar	2,000	1,600	2,000	1,200	2,300	1,200	100	200	200	3,300
	10,000	12,000	10,000	3,300	5,600	3,300	400	400	400	13,700
Total	4,300	4,416	4,416	66,300	7,3350	66,000	23,500	4,1800	24,000	2,700

Districts	Total.	
	Actuals 1874-75	Estimates 1875-76
	Rs	Rs
Ganjam	4,710	6,200
Vizagapatam	9,500	12,500
Godavery	15,010	15,000
Kistna	9,300	12,000
Nellore	9,450	12,000
Cuddapah	14,400	17,000
Bellary	14,225	17,000
Kurnool	9,500	12,000
Chingleput	14,356	17,000
North Arcot	4,810	6,000
South Arcot	14,926	17,000
Tanjore	11,800	15,000
Trichinopoly	24,500	30,000
Madura	6,830	8,000
Tinnevelly	23,000	30,000
Coimbatoor	19,600	25,000
Nilgiris	1,460	2,000
Salem	13,800	17,000
South Canara	14,100	17,000
Malabar	43,000	55,000
Total	246,856	317,400

15 Administration & Public debt

Board of Revenue

	Actuals 1874-75	Estimates 1875-76	Estimates 1876-77	
Salaries and Expenses				
Members	100,200	109,312	120,100	
Secretary	23,100	23,040	23,000	
Sub Secretary	22,200	17,280	17,300	
Establishment	78,400	76,368	80,600	75,188. 5,412.
Deputation allowance of members on Special duty	"	8,000	"	
Travelling allowances	1,200	"	"	
Service postage Cables	4,500	3,000	4,000	
Service Telegrams	700	600	600	
Contingencies		1400	*1,800	
Purchase and repair of office Furniture	3,600	600	600	
Purchase of Periodicles and Books		400	400	
Total	2,33900	2,40,000	2,48,400	

* Includes the temporary Establishment that may have to be entertained with reference to para 6 of Board's Proceedings 8th September 1875 No 2248 printed in G.O. 479 - October 1875 Pg. 1479

16 Minor Department

Agricultural Exhibitions

Districts	Actuals 1874-75	Estimates 1875-76	Estimates 1876-77
	Rs	Rs	Rs
Nellore		6,000	6,000
North Arcot		"	"
South Arcot	3,400	"	"
Malabar		"	"
Provincial		15,000	15,000
Total	3,400	21,000	21,000

24 Miscellaneous

Charges for remitting Treasure beyond the District — Landing Charges

	Actuals 1874-75	Estimates 1875-76	Estimates 1876-77	Actuals 1874-75	Estimates 1875-76	Estimates 1876-77
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	100	400	300	"	"	"
Vizagapatam	50	100	100	"	"	"
Godavery	2,000	500	500	"	"	"
Kistna	"	500	500	"	"	"
Nellore	800	1,500	1,000	"	"	"
Cuddapah	1,300	800	800	"	"	"
Bellary	2,300	1,000	1,000	"	"	"
Kurnool	1,100	2,500	2,000	"	"	"
Madras	"	"	"	"	"	"
Chingleput	"	"	"	"	"	"
North Arcot	700	1,000	1,000	"	"	"
South Arcot	1,200	1,400	1,200	"	"	"
Tanjore	4,700	5,000	5,000	"	"	"
Trichinopoly	2,300	800	1,200	"	"	"
Madura	1,500	3,000	2,000	"	"	"
Tinnevelly	"	200	200	"	"	"
Coimbatore	1,000	2,000	2,000	"	"	"
Nilgiris	"	100	100	"	"	"
Salem	1,750	2,000	2,000	"	"	"
South Canara	2,800	3,000	3,000	"	"	"
Malabar	"	1,200	1,100	"	"	"
Madras Sea Customs	"	"	"	1,100	2,500	2,500
Total	23,600	27,000	25,000	1,100	2,500	2,500

Revenue Board Office,
Madras,
4th December 1875.

(Signed) H. E. Stokes.
Acting Secretary.

Budget of Charges

for

1876/77

GO 5 Jany/76 No 12

Pp 25 - 26

Submitting Imperial Budget of Charges for 1876-77.

with these Proceedings the Board of Revenue submit their Budget Estimate of Charges for 1876-77, and the amount estimated by them under each head is shewn in the subjoined table in comparison with the grant for 1875-76.

Items.	actuals for 1874-75	Grant for 1875-76	Proposed Estimate for 1876-77	Difference
	Rs	Rs	Rs	Rs
Refunds & Drawbacks	212,100	1,96,000	2,14,000	+ 18,000
Land Revenue	32,78,700	32,58,000	33,31,300	+ 43,000
Excise on Spirits and Drugs	2,31,200	2,43,000	2,37,300	- 5,700
Customs	1,84,500	1,76,000	1,83,000	+ 7,000
Salt	14,43,300	15,00,000	14,08,400	- 91,600
Stamps	1,35,100	1,59,000	1,29,600	- 29,400
Administration (Board of Revenue)	233,900	2,40,000	248,400	+ 8,400
Minor Dep.ts (Agricultural Exhibition)	3,400	21,000	21,000	.
Miscellaneous charges for remitting Drawbacks beyond the district & Freight and Landing charges	23,600	27,000	25,000	- 2,000
	1,100	2,500	2,500	.
Total	57,46,900	58,22,500	58,00,500	- 22,000

Refunds

the Board's estimate under this head amounts to Rs. 2,14,000. The item is of an essentially uncertain nature, and looking to the actuals of the past five years, the amount proposed seems to be adequate.

*Bd's Proc. paras 3 to 11

*Actuals 1870-71 — Rs. 2,13,100
" 1871-72 — 1,61,200
" 1872-73 — 2,06,400
" 1873-74 — 1,86,600
" 1874-75 — 2,12,100
Estimate 1875-76 — 1,96,000
" 1876-77 — 2,14,000

3. Land Revenue. The component various items under this major head have been carefully calculated, and it seems necessary only to notice such as call for remark.

4. — For Asst. Collectors, the

Asst Collectors

para 14

the Board have estimated the grant for the current year, i.e., Rs. 2,96,000, inclusive of house rent, which, with probable savings from absence on leave, would cover the salaries of the eight Assistants recently appointed as intimated in the †Secretary of State's despatch dated 19th August 1875, No. 13

† in G.O. 20th Sept. 1875, No. 1166, Public Dept.

Salary Estab.

5. To the Board's estimate for salary establishment have to be added Rs. 672 on account of the increased rate of salary (from Rs. 50 to Rs. 70) which the Govt. of India have sanctioned

sanctioned in their
+ letter dated 30 Nov. 1875
No. 2692 for the twenty eight
Deputy Tahsildars and
Sub Majistrates of the
lowest grade. The total
provision under this
head will, therefore, be
Rs. 14,66,720. When the
+ contemplated increase
to the salaries of Revenue
Inspectors and the
improvement of Tahsildars' Establishments
generally
is sanctioned, application
for a supplemental
grant may be made
as proposed by the Board

Under

+ G.O. to Dec. 1875, No. 1790
Rev. Dept.

+ para 17

Temporary Estbt.

+ para 27

6. Under the head of
temporary establishment
the Board have provided
in addition to the annual
items, Rs. 285
on account of the allow-
ance for Medical comfort
to the Head Assistant
Collector's and Tahsildars'
establishments at Cum-
: bum in the Karnool
recently sanctioned,
District in consideration
of the exceptionally un-
healthy climate of the
locality; ~~sanctioned in G.O. 2nd Oct. 1875, No. 1453~~ Orders have
been issued for the
early selection of a
more

G.O. 2nd Oct. 1875
No. 1453

more healthy station for
these officers; but in view
of possible contingencies,
it seems advisable to
provide this allowance
in the outgoing Budget.
The Board have made
also an increased pro-
= vision, i.e. Rs. 3,500, against
a grant of Rs. 1,624 for
the current year, for
arranging old records.
Applications for establish-
= ments for this purpose
are frequently received
from Collectors, and
difficulty is experienced
from want of Budget
provision. The Board
have

† para 21

† para 20

4

have further provided
Rs. 2,000 for the establish-
= ment required by the
Collector of Madras for
the preparation of Irriga-
= tion registers and for the
identification of Survey
Numbers, of which the
boundary marks have
disappeared. The estimated
charges for temporary
establishment amount
in the aggregate to
Rs. 31,000, against actuals
amounting to Rs. 22,600
for the past year and
a grant of Rs. 25,100 for
the current year.

The

7 The only item under the head "Miscellaneous," which requires notice is service of Revenue processes, for which the Board have made an increased provision, with reference to the actuals of the past six months of the current year. The service of processes ordinarily by village officers, free of charge, seemed to encourage default, and it was found necessary, therefore, to revert to the previous

Miscellaneous.
Service of Revenue processes.

of Rs 70,000.

† para 38

	Rs.
actuals of 1874-75 —	37,500
Estimate for 1875-76 —	45,000
actuals of the past six months of 1875-76 }	45,900.

previous practice of employing Police Peons or paid process servers in all cases of default. The charge under this head has thus recently increased, but it is covered by fees levied from the defaulters on this account, which now constitute a corresponding item on the receipt side of the Budget.

8. The total of estimated charges under the Major head "Land Revenue" amount to Rs. 4,15,820, as shown in the subjoined table, being Rs. 64,420 over the actuals of 1874-75 and Rs. 90,420 over the sanctioned estimate for 1875-76. The increase over the actuals of 1874-75 occurs chiefly in the items enumerated in paras 4 to 7. The bulk of the increase over the current years estimate is divided between two items i.e, salaries of Covenanted Officers, other than Asst. Collrs., & the charges under the head Miscellaneous. For the item first mentioned the

grant for the current year is too low as shown by the actuals of the past five years.

	Actuals of 1874-75.	Estimate for 1875-76	Estimate for 1876-77
	Rs.	Rs.	Rs.
1. Salaries of Covenanted Officers, other than Asst. Colrs, inclusive of house rent & Deputation allowance	895,100	847,400	897,000
2. Do. of Asst. Collectors	245,800	296,000	296,000
3. Uncovenanted Deputy Collrs	214,000	180,600	180,600
4. Establishments of Covenanted Officers & Deputy Collectors	681,700	687,000	688,000
5. Taluq Establishments	1,456,500	1,468,200	1,466,720
6. Temporary Establishment	22,600	25,100	31,000
7. Medical Charges	40,500	38,700	36,000
8. Fixed & Extra cent allowance of Covenanted Officers & Travelling allowance of Dy Collectors	146,200	150,600	150,000
9. Batta to Establishments	78,600	71,000	76,000
10. Other minor items and contingencies	99,900	88,000	91,000
	3880,900	3852,600	3912,320
Charges under the head Miscellaneous	170,500	172,800	203,500
Total	4057,400	4025,400	4115,820

Receipts of Treasury Rs.
Fees charges in the Dists 2 } 10,000
Fees charges in the Revs Dept. 6,000
Stamps & Salt Revenue — 4,500
Forest Revenue — 50,000
Revenue Provinces — 70,000
Port Fisheries — 10,000

Rs.
Post Office charges included in Legislative 4,000
Printing & Stationery 1,000
Baths & Quarantine Establishments 2,500
Miscellaneous Charges 25,000
Municipal Contributions — 25,000
Pensions — 8,500
Total — 203,500

x Moiety of the salaries of the Commissioner & Asst. Commrs of the Nilgiris, which alone is included in the Revenue Budget, the other moiety being included in the Judicial Budget as appertaining to Judicial administration — Rs. 16,600

Charges under the head Miscellaneous — 203,500

Of this total amount of Rs. 41,15,820, Rs. 7,79,144, being one fifth of the charges exclusive of ~~less~~ the two x items noted in the margen, debitable to "Law & Justice" as constituting the proportion due to a Magisterical administration, and the remainder i.e. Rs. 33,36,676 to "Land Revenue".

Paras 43 to 47

	Rs.
Actuals for 1874-75.	2,31,200
Grant for 1875-76.	2,43,000
Estimate for 1876-77.	2,37,300

9. Excise on spirits and Drugs

The purchase of Colombo & Country Arrack for sale under the system of direct management by Govt. in the town of Madras constitutes the bulk of the charges under this head. For this item, the Collr's estimate x adopted by the Board is Rs. 210,000, against a sanctioned provision of Rs. 214,000 for the current year; the decrease being due to the lower rate of contract price

x para 46

price for the supply of the "Pattai" or country arrack distilled from Acacia bark.

10. Sea Customs

The estimate under this head calls for no particular remarks. It amounts to Rs 167,800, against Rs 169,500, the actuals of 1874-75 and Rs 160,000, the sanctioned estimate for the current year.

Paras 48 to 52

11. Land Customs

The estimate under this head (Rs 15,200) likewise calls for no remark, it conforms to the actuals of 1874-75 and is slightly below the estimate for the current year.

12. Salt

The only items under this head, which require special notice, are the provision of Salt and Petty Construction and Repairs. In the calculation

x Paras 63 & 64.

x Calculation of the probable expenditure under the first head, the Board have excluded the two western Coast Districts of Malabar and South Canara, in which the excise system is about to be introduced in substitution for the present monopoly. The Board's estimate for the provision of salt in the other Districts, made up of the two component items of manufacture and storing, is Rs 784,000 against a grant of Rs 674,300 for the current year and actuals amounting to Rs 529,60 for the past year. Strenuous efforts are being made to replenish the stock of

of salt, which is every where more or less low, and new pans have been opened for this purpose in several places. Considering, moreover, that in the current year the sanctioned estimate is likely to be largely exceeded, the provision made by the Board for the ensuing year does not seem to be larger than is likely to be required.

13. For Petty Construction and Repairs, the Board have provided Rs 3,00,000, * which sum, excluding the extraordinary item of Rs 79,105 for the extension of salt pans in Vizagapatam and

* Para. 68.

Paras. 57 & 58.

South Arcot, conforms closely to the actuals of 1874-75 (Rs 2,18,400) and the grant for the current year (Rs 2,20,000). The works under this head are essential for the efficient working of the salt pans as well as for the further development of the trade.

14 The Board's estimate for Deputy Collrs is limited to the fixed grant of Rs 48,600

Which

which alone is usually provided for the Salt Dept. The actual expenditure varies according to the grades of the Deputy Collrs as they are posted from time to time to the charge of this Dept. and when it exceeds the fixed grant, the excess is debited to Land Revenue. The Board consider that at least for

for next year it will not be possible to reduce the establishments in Malabar & South Canara on account of the present monopoly being superseded by the excise system, & they have accordingly made no reduction under this head.

Para-60

15. Under the head of temporary establishment the Board have provided Rs. 11,200 on account of Dr

Dr Ratton employed on special duty & his establishment. The Bd's application for the retention of this Officer's services for two years more is awaited the orders of Govt.

16. The total estimate of the charges of the Salt Dept amounts to Rs. 14,08,400 thus.

	Actuals 1874-75	Estimate 1875-76	Estimate 1876-77
	Rs	Rs	Rs
1. Deputy Collectors	42,150	48,600	48,600
2. Es[ts], permanent & temporary	197,250	198,120	204,500
3. Travelling allowance to Dr Colrs & Babta to Es[ts]	11,200	11,200	11,180
4. Provision of Salt	8,93,000	9,73,900	11,84,000
5. Petty construction & Repairs	2,18,400	2,20,000	3,00,000
6. Gathering & destroying spontaneous Salt	11,400	14,400	12,000
7. Office expenses & Miscellaneous	14,200	2,400	16,000
8. Other minor items & contingencies	66,700	30,480	32,120
Total	14,43,300	15,00,000	14,08,400

17. Stamps.

In the estimate of ~~Provl~~ charges, there is a decrease of about Rs 5000 below the sanctioned estimate for the current year,

Presidency

	Rs
Actuals of 1874-75	38,300
Estimate for 1875-76	37,144
—— Do —— 1876-77	32,200.

Actuals of 1874-75 — Rs 96,800
Estimate for 1875-76 — 1,21,866
—— Do —— 1876-77 — 97,400

Actuals of 1874-75 — Rs 89,800
Estimate for 1875-76 — 113,950
—— Do —— 1876-77 — 90,000

due chiefly to a reduction of the stamping Establishment in the Accountant General's Office. In District charges, there is a decrease of about Rs 24,000, owing chiefly to a reduced provision with reference to the actuals of 1874-75, for discount on the sale of stamps. The variation in other items call for no particular remark. In the aggregate the estimate under this head amounts to Rs 129,6 against actuals amounting to Rs 1,35,100 for 187 and a grant of Rs 159,0 for 1875-76.

Administ

para 74

18. Administration.

Under this head is shewn the cost of the Board of Revenue. The estimate for the ensuing year, including the additional establishment recently sanctioned for the compilation of trade returns, is Rs. 2,48,400, against actuals of Rupees 2,33,900 for 1874-75 and a grant of Rs. 240,000 for 1875-76.

* annual additional cost Rs. 3,864 G.O. 9th Oct. 1875, No. 479

Paras 75 & 76

19. The heads "Minor depts." and "Miscellaneous" (General) call for no particular notice. Under the former comes the cost of the Nellore Cattle Show and

and of the Agricultural Exhibition at Saidapet, for which the Board have provided Rs. 6,000 and 15,000 respectively. The only items under the latter head which are within the cognizance of the Board of Revenue are "Remittance of treasure beyond the District" and Freight and Landing charges; for the former the Board have provided Rs. 25,000 and for the latter Rs. 2,500.

20. With the addition to the cost of Taluq establishments referred to

in para 5, the aggregate
estimate of Revenue
charges under the control
of the Board of Revenue,
~~comes to Rs. 5,05,876~~
kept the portion debitable to Law & Justice,
comes to Rs 58,05,876. is accordingly passed.
21. The cost of Police
Guards required for the
Revenue Dept, according
to the estimate furnished
by the Accountant General
to the Board of Revenue,
is Rs. 3,72,677, for which
provision will be made
in the Judicial Dept.

22. The Govt in their
review of last year's
Budget directed that,
for
the purposes of the
Budget, the actuals ac-
cording to the Accountant
General's books should be
used. But the Accountant
General's books in several
instances do not furnish
actuals in requisite
detail, and the details
given in the Progress reports
submitted by the Collectors
to the Board do not tally
with the Accountant
General's totals; the result
being that in the case of
several items separately
exhibited in the Budget
and which from their
importance required to
be

be separately noticed, the comparison of the estimates with past actuals is impracticable. Further, the regular estimate framed in the course of the year upon the basis of the actuals of past months is of importance as furnishing the latest available data for the calculation of the probable receipts or expenditure during the coming year; but owing apparently to the regular estimate not being based upon the

the Accountant General's actuals, the Board have not alluded to it anywhere in their present Budget. To avoid this difficulty for the future, it is suggested that the Board might be asked to arrange, in communication with the Accountant-General, for all alterations made in his books being communicated to the Collectors, in order that the latter may make corresponding alterations in their future Progress reports; or for the Accountant-General recording the

the actuals in his books
in the same detail
that the Budget requires.

6 L. the Accountant General Dec 13 Jany
14 the Board of Revs
5 the Judicial Dept s
5 the Financial Dept s

2 Dept Dec 15 Jany

Memo for Orders

Rev Budget

of Expenses for

1876-77-